

**Access Cinema**

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2024**

**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**

<b>Directors</b>	John Maguire Alexandra Rosiak (Resigned 22 June 2024) Edel Doherty (Resigned 22 June 2024) Laura Dunne Oisin O' Neill Robert McCann Finn Alan Maher Jennifer Connolly (Resigned 27 September 2024)
<b>Company Secretary</b>	Maeve Cooke
<b>Charity Number</b>	CHY 5036
<b>Charities Regulatory Authority Number</b>	20007072
<b>Company Registration Number</b>	117878
<b>Registered Office and Principal Address</b>	Unit 3 Merchant's House 27-30 Merchant's Quay Dublin 8
<b>Auditors</b>	KSí Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
<b>Principal Bankers</b>	AIB Bank, 7/12 Dame Street, Dublin 2.

## **Access Cinema**

# **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2024

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 2024.

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 2024.

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**

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

In 2024, the main focus of that work was to continue assisting members in their recovery and support them in rebuilding their activities and audiences 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 its high quality support service to member groups remained crucial in rebuilding screening activity across the network during 2024.

Throughout 2024 access>CINEMA provided updates, support and advice for its members in relation to developments across the film industry and cinema exhibition landscapes. The organisation also communicated regularly with UK and Irish distributors with updates on membership recovery, whilst ensuring that all staff were fully engaged with current information and insights and disseminate to members and stakeholders.

#### **Membership**

By the end of 2024, membership levels were equal to pre-pandemic numbers with some final members including St. Michael's Theatre, Gort Vibes Film Club and Athy Film Club resuming regular screenings after a 4-year break.

In addition, a healthy level of new screening activity, facilitated initially through test screenings, started in a number of locations during 2024, including in Gorey and Fethard-on-Sea, both in Co. Wexford.

Two information sessions for potential new members were held during 2024.

#### **Screenings and audience numbers 2024**

During 2024, screenings by access>CINEMA member groups reached audiences of 88,544 people through 1,395 screenings. This only represents a 1% increase on the admissions for 2023 but demonstrates a level of stability has returned to the network. It was observed however that as in 2022, the level of admissions was again largely due to



## Access Cinema

# DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

the success of a number of key high-profile film titles that attracted 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 2024 were:

1. That They May Face The Rising Sun (Ireland, UK)
2. Anatomy of a Fall (France)
3. Kneecap (Ireland, UK)
4. Driving Madeleine (France, Belgium)
5. The Taste of Things (France)
6. The Zone of Interest (UK, Poland, USA)
7. Perfect Days (Germany, Japan)
8. The Crime Is Mine (France)
9. The Teachers' Lounge (Germany)
10. Tarrac (Ireland)

During the year, access>CINEMA continued to support and help members re-engage their previous cinema audiences, reach new audiences and build back admission figures, with extra resources generally being required per site that pre-2020.

The New Audience Initiative (previously referred to as New Film Release Programme), which was launched in May 2022, and selects 1 title per quarter, for which sites programming that film receive extra marketing supports, continued throughout 2024. The initiative has been successful in encouraging sites to programme and find audiences for films they would not usually consider.

### Film Distribution 2024

A cinema release of the Oscar-nominated docu-drama Four Daughters (France, Tunisia), supported by the Creative Europe MEDIA Programme, took place in March 2024. The film opened at the Light House Cinema Dublin and Palas Cinema Galway, before screening at a number of access CINEMA sites. Although box office success was not to the level of the 2023 release of La Syndicaliste, the release was important in terms of facilitating diversity of programming, as well as generation of additional revenue, no matter how small.

### Touring programmes and partnerships

The planned tour of three elements - the French film Toni, the Nigerian film Mami Wata and a programme of international short films - in partnership with the Dublin International Film Festival, took place in Spring 2024, visiting 8 locations nationally. As with 2023, audience numbers for the screenings were lower than projected and engagement with some sites for the tour was challenging due to their own lack of resources. Access to film talent was also extremely limited, but the producer of Mami Wata travelled to Inverin to participate in the screening, whilst one of the Dublin International Film Festival team travelled to 5 sites to introduce the shorts programme. Feedback on the tour and the programme was mixed - given the low numbers and the level of resources required to deliver the programme, it was jointly decided by access CINEMA and DIFF not to pursue a tour for 2025.

The annual Bealtaine Film Tour took place in May 2024 in partnership with the Irish Film Institute, with free screenings of the film The Great Escaper and the Irish documentary A Birdsong. Participation in the 2024 May tour was greater than 2023, but still not at the levels of pre-COVID editions. Feedback from participating sites was very positive.

### Member Events

access>CINEMA resumed all of its regular events for members as in-person editions in 2024.

In 2024, access CINEMA organised and hosted the following events:

- Two one day screening days (February and May 2024)
- Programming meetings for member sites (June 2024 in Dublin and November 2024 in Cork)
- VIEWING:SESSIONS 2024 at Palas Cinema, Galway

### 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 2023:

- Funding support from Europa Cinemas of €9,460 for the exhibition of non-national European films in the 2023 period was distributed to member groups. This support was significantly lower than in the previous year, which reflected that while recovery in terms of cinema screenings had started to happen post-COVID, in 2023 sites programmed more Irish and non-European films than non-national European films.
- access CINEMA staff attended the Europa Cinemas' conference in Vilnius at the end of November 2024. A travel bursary was also offered by access CINEMA for one member of the network to attend the conference, which was

## Access Cinema

# DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024  
awarded to Mermaid Arts Centre.

- Members across access>CINEMA's network participated in the Month of European Film between November 1 and December 7.

- The 2024 edition of the Japanese Film Festival, in partnership with the Embassy of Japan in Ireland, took place in April in Dublin, Cork, Galway, Limerick, Waterford, Sligo, Dundalk, Wexford and for the first time Bray. 29 screenings of 19 films took place nationally. Admissions for the 2024 edition showed a 54% increase on 2023 numbers.

### Financial Review

The results for the financial year are set out on the Statement of Financial Activities and additional notes are provided showing income and expenditure in greater detail.

### Financial Results

At the end of the financial year the company had gross assets of €312,563 (2023 - €252,866) and gross liabilities of €241,410 (2023 - €117,086). The net assets of the company have decreased by €(64,627).

### Financial Position

#### Financial Review

2024 saw the level of Arts Council funding to access>CINEMA remain at a standstill on the 2023 level, with €140,000 being awarded for the 12-month period of January to December.

Support of €28,000 was also received from the Arts Council for the Touring Project in partnership with the Dublin Film Festival.

access>CINEMA continued to manage and minimise costs prudently in 2024, whilst also aiming to provide additional supports for its members. Overheads were reviewed regularly and the organisation took a pragmatic approach to spending throughout the year, to offset the full impact of the pandemic on the membership, whilst also allowing for increased core costs.

At the end of September 2024, one long-term staff member left access CINEMA to take up a civil service position. A replacement has not been appointed.

access>CINEMA ended 2024 with net outgoing resources of €64,627, which when set against the accumulated funds brought forward from 2023, results in accumulated funds of €71,153 at 31st December 2023. This amount will be carried forward into 2025.

### 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 three months of salaries and administration costs, to facilitate delivery of film programmes scheduled by some members several 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 on the organisation, its members and their audiences of COVID, as well as that of other unforeseen events including the war in Ukraine and the 2023 Actors and Writers' strikes
- Reliance on the organisation's main source of funding being from the Arts Council and the limitations of the organisation to generate additional revenue.
- 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 2024

### Future Plans

While screening figures seem to indicate recovery and stability, the existence of a number of key strong titles, particularly Irish films, provided an unexpected bounce in both 2023 and 2024 across access CINEMA sites.

2025 is projected to be more challenging, with continued uncertainty and fluidity around the release schedule for and strength of upcoming film releases remaining a strong concern.

In 2023 the organisation delivered its 2023-2027 strategy focussed 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

access>CINEMA will continue to strengthen and deliver its year-round service and activities to meet the needs and interests of its existing members, whilst exploring future partnerships and opportunities in line with its strategic priorities.

### Directors and Secretary

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

John Maguire  
Alexandra Rosiak (Resigned 22 June 2024)  
Edel Doherty (Resigned 22 June 2024)  
Laura Dunne  
Oisin O' Neill  
Robert McCann Finn  
Alan Maher  
Jennifer Connolly (Resigned 27 September 2024)

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.

### The 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

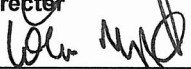
for the financial year ended 31 December 2024

### 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 27/8/25 and signed on its behalf by:

  
\_\_\_\_\_  
Oisín O'Neill  
Director

  
\_\_\_\_\_  
John Maguire  
Director

## Access Cinema

# DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

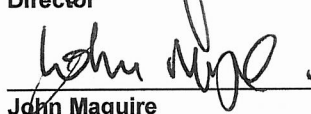
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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 27/8/25 and signed on its behalf by:

  
Oisín O'Neill  
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 ('the Charity') for the financial year ended 31 December 2024 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 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

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

We have nothing to report in this regard.



# INDEPENDENT AUDITOR'S REPORT

## to the Members of Access Cinema

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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- 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.

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.

### 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 charity. 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 9, 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, as applicable, matters related to going concern and using the going concern basis of accounting unless they 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 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.

#### 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 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.



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**Laura Fallon**  
**for and on behalf of**  
**KSI FAULKNER ORR LIMITED**  
Statutory Auditors  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland

.....27/08/2025.....



## Access Cinema

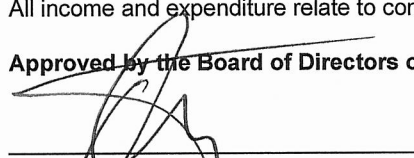
# STATEMENT OF FINANCIAL ACTIVITIES


(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
<b>Income</b>							
Donations and legacies	5.1	176,300	39,936	216,236	169,050	53,354	222,404
Charitable activities							
Programme Income	5.2	315,665	43,172	358,837	299,468	44,163	343,631
<b>Total income</b>		<b>491,965</b>	<b>83,108</b>	<b>575,073</b>	<b>468,518</b>	<b>97,517</b>	<b>566,035</b>
<b>Expenditure</b>							
Charitable activities	6.1	570,862	68,838	639,700	554,481	97,517	651,998
<b>Net income/(expenditure)</b>		<b>(78,897)</b>	<b>14,270</b>	<b>(64,627)</b>	<b>(85,963)</b>	<b>-</b>	<b>(85,963)</b>
Transfers between funds		86,000	(86,000)	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>7,103</b>	<b>(71,730)</b>	<b>(64,627)</b>	<b>(85,963)</b>	<b>-</b>	<b>(85,963)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	60,180	75,600	135,780	146,143	75,600	221,743
<b>Total funds at the end of the year</b>		<b>67,283</b>	<b>3,870</b>	<b>71,153</b>	<b>60,180</b>	<b>75,600</b>	<b>135,780</b>

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 27/8/25 and signed on its behalf by:

  
Oisín O'Neill  
Director

  
John Maguire  
Director

# Access Cinema

## BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	11	1,271	1,554
<b>Current Assets</b>			
Debtors	12	306,085	212,183
Cash at bank and in hand	13	5,207	39,129
		311,292	251,312
<b>Creditors: Amounts falling due within one year</b>	14	(241,410)	(117,086)
<b>Net Current Assets</b>		69,882	134,226
<b>Total Assets less Current Liabilities</b>		71,153	135,780
<b>Funds</b>			
Restricted trust funds		3,870	75,600
General fund (unrestricted)		67,283	60,180
<b>Total funds</b>	17	71,153	135,780

Approved by the Board of Directors on 27/8/25 and signed on its behalf by:

Oisín O'Neil  
Director

John Maguire  
Director

**Access Cinema****STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(64,627)	(85,963)
Adjustments for:			
Depreciation		1,174	1,568
		<u>(63,453)</u>	<u>(84,395)</u>
Movements in working capital:			
Movement in debtors		(93,902)	15,378
Movement in creditors		124,324	(50,200)
		<u>(33,031)</u>	<u>(119,217)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(891)	(1,332)
		<u>(33,922)</u>	<u>(120,549)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(33,922)</b>	<b>(120,549)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>39,129</b>	<b>159,678</b>
		<u>39,129</u>	<u>159,678</u>
<b>Cash and cash equivalents at the end of the year</b>	13	<b>5,207</b>	<b>39,129</b>
		<u>5,207</u>	<u>39,129</u>

## Access Cinema

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

## 1. GENERAL INFORMATION

Access Cinema (company number 117878) is a company limited by guarantee incorporated in 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 2024 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.

### 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

for the financial year ended 31 December 2024

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.

### **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.

for the financial year ended 31 December 2024

**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	2024	2023
	€	€	€	€
Arts Council Revenue Funding	140,000	-	140,000	140,000
Arts Council Touring	-	28,000	28,000	20,000
Europa Cinemas Funding	1,518	11,936	13,454	17,789
Support in Kind	32,347	-	32,347	28,050
Arts Council Capacity Grant	2,435	-	2,435	15,565
Arts Council - Energy Support Grant	-	-	-	1,000
	<u>176,300</u>	<u>39,936</u>	<u>216,236</u>	<u>222,404</u>

**5.2 CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
<b>Grants from governments and other co-funders:</b>				
Hire of Films	237,119	-	237,119	212,149
Transport of Films	16,780	-	16,780	8,580
Booking Fees	31,155	-	31,155	31,180
Posters and Trailers	800	-	800	455
Affiliation Fees	5,290	-	5,290	5,205
Viewing Sessions	16,436	-	16,436	10,355
Japanese Film Festival	6,072	30,232	36,304	29,163
MEDIA Programme	-	10,000	10,000	10,000
Other Projects	2,013	2,940	4,953	36,544
	<u>315,665</u>	<u>43,172</u>	<u>358,837</u>	<u>343,631</u>

**6. EXPENDITURE**

# Access Cinema

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

for the financial year ended 31 December 2024						
6.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
	Hire of Films	-	234,137	-	234,137	209,954
	Transport of Films	-	17,663	-	17,663	9,268
	Japanese Film Festival	-	28,309	-	28,309	24,194
	Other Projects	-	65,486	-	65,486	93,191
	Support Costs	-	-	208,446	208,446	255,131
	Governance Costs	-	-	53,312	53,312	32,210
	Support in Kind	-	-	32,347	32,347	28,050
		-	345,595	294,105	639,700	651,998
6.2	SUPPORT COSTS			Charitable Activities €	2024 €	2023 €
	Finance Costs			980	980	1,179
	General Office - Governance			20,291	20,291	27,531
	Payroll Costs - Projects			179,462	179,462	187,682
	Payroll Costs - Governance			28,506	28,506	28,125
	General Office			28,984	28,984	39,324
	Support in Kind			32,347	32,347	28,050
	Audit and Accountancy			3,535	3,535	3,500
				294,105	294,105	315,391
7.	ANALYSIS OF SUPPORT COSTS					
		Basis of Apportionment		2024 €	2023 €	
	Finance Costs	Governance		980	1,179	
	General Office - Governance	Governance		20,291	27,531	
	Payroll Costs - Projects	Usage		179,462	187,682	
	Payroll Costs - Governance	Governance		28,506	28,125	
	General Office	Usage		28,984	39,324	
	Support in Kind			32,347	28,050	
	Audit and Accountancy	Governance		3,535	3,500	
				294,105	315,391	
8.	NET INCOME			2024 €	2023 €	
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets			1,174	1,568	
	Auditor's remuneration:					
	- audit services			3,535	3,500	

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2024

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

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

	<b>2024 Number</b>	2023 Number
Administration	<u>5</u>	<u>5</u>
The staff costs comprise:	<b>2024</b>	2023
	€	€
Wages and salaries	<b>181,454</b>	188,439
Social security costs	<b>20,010</b>	20,864
Pension costs	<b>6,504</b>	6,504
	<u><b>207,968</b></u>	<u>215,807</u>

**10. EMPLOYEE BENEFITS**

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

	<b>2024 Number of Employees</b>	2023 Number of Employees
€50,000 - €60,000	<u>1</u>	<u>1</u>

**11. TANGIBLE FIXED ASSETS**

	<b>Office &amp; Projecting</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2024	361,962	3,779	13,360	379,101
Additions	194	-	697	891
At 31 December 2024	<u>362,156</u>	<u>3,779</u>	<u>14,057</u>	<u>379,992</u>
<b>Depreciation</b>				
At 1 January 2024	361,962	3,662	11,923	377,547
Charge for the financial year	40	29	1,105	1,174
At 31 December 2024	<u>362,002</u>	<u>3,691</u>	<u>13,028</u>	<u>378,721</u>
<b>Net book value</b>				
At 31 December 2024	<u><b>154</b></u>	<u><b>88</b></u>	<u><b>1,029</b></u>	<u><b>1,271</b></u>
At 31 December 2023	<u>-</u>	<u>117</u>	<u>1,437</u>	<u>1,554</u>



# Access Cinema

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

<b>12. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	€	€
Trade debtors	216,663	189,924
Other debtors	54,617	19,415
Prepayments	27,927	2,844
Accrued Income	6,878	-
	<u>306,085</u>	<u>212,183</u>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2024</b>	<b>2023</b>
	€	€
Cash and bank balances	<u>5,207</u>	<u>39,129</u>
<b>14. CREDITORS</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	43,965	13,637
Taxation and social security costs	69,947	57,334
Other creditors	1,488	395
Accruals	79,985	43,767
Deferred Income	46,025	1,953
	<u>241,410</u>	<u>117,086</u>
<b>15. STATE FUNDING</b>		
<b>Grantor</b>	<b>Arts Council</b>	
Grant	Strategic Funding 2024	
Purpose	Revenue Funding	
Grant Awarded	€140,000	
Received in the year	€140,000	
Income	€140,000	
Fund deferred at financial year end	€-	
<b>Grantor</b>	<b>Arts Council</b>	
Grant	Strategic Funding 2024	
Purpose	Touring	
Grant Awarded	€28,000	
Received in the year	€0	
Income	€0	
Fund due at financial year end	€28,000	
<b>Grantor</b>	<b>Arts Council</b>	
Grant	Strategic Funding	
Purpose	Capacity Grant	
Grant Awarded	€20,000	
Received in the year	€435	
Income	€-	
Fund deferred at financial year end	€-	

## Access Cinema

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2024

Grantor	Arts Council
Grant	Strategic Funding 2025
Purpose	Revenue Funding
Grant Awarded	€161,500
Received in the year	€40,400
Income	€-
Fund deferred at financial year end	€40,400

#### 16. RESERVES

	2024 €	2023 €
At the beginning of the year	135,780	221,743
Deficit for the financial year	(64,627)	(85,963)
At the end of the year	<u>71,153</u>	<u>135,780</u>

#### 17. FUNDS

##### 17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	146,143	75,600	221,743
Movement during the financial year	(85,963)	-	(85,963)
At 31 December 2023	60,180	75,600	135,780
Movement during the financial year	7,103	(71,730)	(64,627)
At 31 December 2024	<u>67,283</u>	<u>3,870</u>	<u>71,153</u>

##### 17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
<b>Restricted funds</b>					
Restricted	75,600	83,108	68,838	(86,000)	3,870
<b>Unrestricted funds</b>					
Unrestricted General	60,180	491,965	570,862	86,000	67,283
<b>Total funds</b>	<u>135,780</u>	<u>575,073</u>	<u>639,700</u>	<u>-</u>	<u>71,153</u>

#### 18. 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.

#### 19. RELATED PARTY TRANSACTIONS

Director Robert McCann Finn, is also a director of Sentior AR Ltd. T/A Break Out Pictures. Break Out Pictures provided services to Access Cinema of €14,097 these transactions are at arm's length. €4,155 was due to Break Out Pictures at 31st December 2024.

for the financial year ended 31 December 2024

**20. POST-BALANCE SHEET EVENTS**

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

**21. GOING CONCERN**

The company has incurred deficits in the last two years, however, the directors consider that the use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern. The company continues to receive the support of the Arts Council and other funding partners and continues to monitor its cashflow and budgeting on an ongoing basis. There is a reasonable expectation that the company can continue to carefully monitor its cash flow to ensure that the company has sufficient funds to be able to meet its liabilities as they fall due for a period of at least 12 months from the date of signing the financial statements.

However, while the company remains a going concern for this period, the directors note that the company does not yet have confirmed funding in place for 2026. Unless additional financial support is secured, there is a risk that the company's ability to continue as a going concern beyond that period could be compromised. The directors are actively engaged with stakeholders and funding partners to address this position.

Accordingly, the financial statements have been prepared on a going concern basis, but draw attention to the potential uncertainty regarding the period beyond 2025

**22. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on  
27/08/2025

**ACCESS CINEMA**
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2024**

<b>APPENDIX I</b>	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<b>Operating Income</b>		
Grants and Donations (Appendix II)	183,889	194,354
Income from Charitable Activities (Appendix II)	358,837	343,631
Support in Kind	32,347	28,050
<b>Total Income</b>	<b>575,073</b>	<b>566,035</b>
<b>Direct Costs (Appendix III)</b>	<b>345,595</b>	<b>336,608</b>
<b>Administrative Expenditure</b>		
Wages and Salaries	207,967	215,806
Training and Recruitment	313	117
Rent and Rates	13,616	13,616
Service Charges	5,002	4,635
Office Supplies	20	84
Insurance	1,176	1,598
Travel and Subsistence	5,911	6,698
Light and Heat	1,951	1,849
Repairs and Maintenance	467	835
Postage and Shipping	56	107
Newspapers and Magazines	-	192
Print and Stationary	418	204
Marketing, Design and Promotion	5,295	4,910
Programming Meeting	2,409	1,248
Venue Meetings/ One to Ones	309	219
Audit and Accountancy Fees	3,535	3,500
Telephone and Internet	991	1,380
Website	5,396	10,137
Computer Software and Licences	1,282	1,884
Board Expenses	528	206
Executive/staff expenses	274	210
EDI Development Costs	471	42
Online Festival Accreditation	119	1,237
Strategy Development	-	11,200
Entertainment	177	132
Bank Charges	980	1,179
Bad debts	-	414
Subscriptions	1,201	1,457
Depreciation	1,174	1,567
Support in kind	32,347	28,050
Gifts and donations	304	-
Working from home expense	416	677
<b>Total Administrative Expenditure</b>	<b>294,105</b>	<b>315,390</b>
<b>Total Expenditure *</b>	<b>639,700</b>	<b>651,998</b>
<b>Net Income/(Expenditure)</b>	<b>- 64,627</b>	<b>- 85,964</b>

\* 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.

**ACCESS CINEMA**  
**INCOME FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2024**

<b>APPENDIX II</b>	<b>2024</b>	<b>2023</b>
<b>Grants and Donations</b>	<b>€</b>	<b>€</b>
Arts Council - Revenue	140,000	140,000
Arts Council Touring Grant	28,000	20,000
Europa Cinemas Funding	13,454	17,789
Arts Council Capacity Grant	2,435	15,565
Energy Support Grant	-	1,000
Total	<u>183,889</u>	<u>194,354</u>
Support in Kind	<u>32,347</u>	<u>28,050</u>
<b>Income from Charitable Activities</b>		
Hire of Films	237,119	225,040
Transport of Films	16,780	8,580
Booking Fees	31,155	31,180
Posters/Trailers	800	455
Affiliation Fees	5,290	5,205
Viewing Sessions	16,436	10,355
Japanese Film Festival	27,218	26,000
Japanese Film Festival Box Office Income	9,086	1,099
Japanese Film Festival Other Screenings (OPUS etc)	695	3,112
Media Programme Funding	10,000	10,000
La Syndicaliste	218	13,742
Cinnovate	-	3,139
Dublin International Film Festival Tour Box Office	1,400	1,804
Two of Us Rental Income	-	763
Bealtaine	735	1,155
Come Back Anytime New Rental	-	543
Screening Days Income	1,828	1,460
Four Daughters	1,540	-
Other	-	1,000
When the Light	300	-
Total Income from Charitable Activities	<u>358,837</u>	<u>343,631</u>
<b>Total Income</b>	<u><b>575,073</b></u>	<u><b>566,035</b></u>

**ACCESS CINEMA**  
**EXPENDITURE FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2024**

<b>APPENDIX III</b>	<b>2024</b>	<b>2023</b>
Hire of Films	234,137	222,907
Transport of Films	17,663	9,268
Europa Cinemas Funding	11,233	14,308
Screening Days	3,068	4,764
Viewing Sessions	18,371	15,903
Posters and Trailors	642	608
New Audience Initiate	3,867	-
Four Daughters	8,008	-
When The Light	432	-
Sex	400	-
Cottontail	44	-
Vermiglio	91	-
Cinnovate Project	254	11,075
Come back anytime	240	1,914
Capacity Building	-	7,275
La Syndacaliste	-	14,235
Japanese Film Festival	28,465	22,673
Japanese Film Festival Other Screenings (OPUS) etc)	5,403	1,521
Dublin International Film Festival Tour	-	4,150
Building back the audience	-	4,836
DIFF 2024 Tour	12,496	120
Ireland's Eye Project	-	428
Bealtine	783	623
<b>Total Direct Costs</b>	<b>345,595</b>	<b>336,608</b>