

Company registration number 101994 (Ireland)

THE DOUGLAS HYDE GALLERY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

THE DOUGLAS HYDE GALLERY

COMPANY INFORMATION

Directors	Quentin Crowley Willie Doherty Oisin McClenaghan Daniel McFarlane Helen Meany Niamh O'Malley Aidan Walsh Patrick Prendergast
Secretary	Rachel McIntyre
CHY number	6700
Company number	101994
Registered charity number	20012953
Registered office	The Douglas Hyde Gallery Arts Building Trinity College Dublin 2
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co. Dublin Ireland
Business address	The Douglas Hyde Gallery Arts Building Trinity College Dublin 2
Bankers	Allied Irish Bank 100-101 Grafton Street Dublin 2

THE DOUGLAS HYDE GALLERY

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THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Legal status

The Douglas Hyde Gallery commenced operations in 1978 and was incorporated in 1984 as a company limited by guarantee not having a share capital. The most recent constitution of the company was approved by special resolution of the members on 23 September 2015.

The company was given charitable status by the Revenue Commissioners on 31 January 1986 and on 15 October 2014 became a registered charity by virtue of the Charities Act 2009.

By virtue of the Companies Act 2014, Section 1180(9), the company has been given the exemption from using the words 'Company Limited by Guarantee' as part of its legal title.

Members

The directors are deemed to be members of the company during such times as they hold office as directors.

Principal activities

The principal activity of the company continued to be that of an art gallery.

In a unique partnership, The Douglas Hyde Gallery was co-founded by the Arts Council and Trinity College Dublin. It opened to the public in March 1978 as the first publicly funded space dedicated to contemporary art and the first university gallery in Ireland. The operation of a contemporary art gallery continues to be the principal activity of the company.

The Douglas Hyde is a very special kind of art institution. Housed in a stunning double-height concrete building at the Nassau Street entrance to Trinity College Dublin, it is a unique public space to see and learn about contemporary art. The Douglas Hyde has shaped generations of artists and audiences for over 40 years and is a meeting point between artists and audiences, the power of art and ideas, Trinity College and the world.

As renowned artist Willie Doherty has stated;

I have had some of my most rewarding encounters with an artwork at The Douglas Hyde. I don't know of another situation where a combination of the unique architecture of the gallery, coupled with consistently thoughtful curation and collaboration, come together to allow a new way of seeing and understanding.

The Douglas Hyde is a unique public space to see and learn about contemporary art. We support Irish and international artists to create ambitious, inspiring and thought-provoking exhibitions of the art of our time. Through our programmes we build connections between artists and audiences and foster new ways of seeing and imagining the world.

The Douglas Hyde is the leading platform for thought-provoking contemporary art in Ireland, fostering and inspiring artists, audiences and ideas, building connections and bringing the best of international contemporary art to Ireland and the best of Irish contemporary art to the world.

Programme

Exhibitions

In early 2022, we continued to present the three-person exhibition *From Here to There* with Irish artists David Lunney, Katie Watchorn and Áine McBride which had begun in September 2021 and for which each of the artists made new work on site at the gallery. *From Here to There* refers to transitions, shifts in points of view, and ways to belong. Each of the artists engages with forms of displacement; David Lunney's movable sculptures that frame and re-frame his camera's point of view, Áine McBride's focus on the built environment and what is unaccounted for in-between; and Katie Watchorn's translations of structures and materials found in rural farming. The exhibition installation altered over time with interventions by each of the artists throughout its duration and garnered reviews in the *Dublin Enquirer* and *Totally Dublin*. It attracted 1,175 visitors during its four week duration until 5 February 2022.

THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

In early March, we presented New York based artist Eric N. Mack's first solo exhibition in Ireland and first major institutional exhibition in Europe titled *Scampolo!* in Gallery 1. As initiated with *From Here to There*, the gallery was used as a studio space for the artist for over three weeks in advance of the exhibition opening. This was supported by a partnership with the Irish Museum of Modern Art, who provided a residency studio for Mack. Working onsite, Mack created an expansive new site-specific installation that tethered to the gallery's architecture and presented a series of movements through abstraction, colour and image for viewers. Mack refers to himself as painter but his work pushes far beyond any singular frame. At the centre of the work were linens, cottons, polyester, lace from Wexford, each with its own production process and cultural markers. Hue and tonality were introduced by layers of specific colours taken from seasonal high end fashion as well as discount-store fabrics. Fashion offers an access point; a single piece is an outfit, an installation is a closet, and a collage is the descendant of a mood board. Textiles are a primary medium and environments its support. The exhibition was reviewed by *Artforum* and attracted 5,845 visitors during its 12 week run with a high volume of school group tours.

Focusing on the important ties between artists, The Artist's Eye series continued in 2022 with artists exhibiting in Gallery 1 inviting an artist of influence to present in Gallery 2. Eric N. Mack invited New York based artist Leslie Hewitt, known for her work that traverses between photography and sculpture. Engaging both through the mechanisms behind the construction of meaning and memory, she works serially, exploring relational systems, language patterns; and practices of archiving, collective knowing and unknowing, through various forms of ephemera and collage which are developed and transformed into the artist's own visual positioning. For her first exhibition in Ireland, Hewitt presented two modes of working in her practice: a new work *Rough Cuts* (2022) and older work *Reading Room: Forty-two* (2019).

In Summer 2022, we presented the first institutional commissioned solo exhibition by artist Alice Rekab titled *FAMILY LINES*. In their work Rekab explores embedded personal and cultural narratives; the stories that we tell and the stories that we are told about ourselves. This work emerges from their own mixed-race Irish identity, their family history, experiences of growing up, and the context of present day Ireland. Developed over the preceding two years, the commissioned solo exhibition took the form of a series of new sculptural works using clay and other materials alongside works in print and video. The gallery was transformed into a hybrid space evoking the home, the archive and the exhibition as sites for reflection and understanding of the self. Throughout the space a number of familiar objects were discernible formed through paper, clay, mirror, wood and other found materials. There was a phenomenal response to this body of work with reviews in *Flash Art*, *Visual Artists Newsheet*, and online on *this is tomorrow* and *Cassandra Voices*.

In Gallery 2 as part of The Artist's Eye series, Alice Rekab invited *Éireann & I*: an archive of Black life for Black migrants in Ireland. This exhibition altered the space of Gallery 2 into a family living room with spaces to read, to listen, to watch and view materials gathered through workshops with Black people and people of African heritage held in April 2022.

The exhibitions attracted 13,422 visitors during its 12 week from 1 July to 25 September and was part of a multi-platform project under the title *Family Line Project* which ran from October 2021 until November 2022. The project developed through Rekab's ongoing explorations of the body, the family and the nation, hinged through their own personal and familial experiences. An unprecedented and ambitious durational programme, it took place across four platforms: 1) Public billboards sites in Cork, Dublin and London; 2) Monthly online screening programme platforming the voices of artists of colour bringing work from the African diaspora not previously seen by audiences in Ireland, in person screenings and artists' talks including the work of Martina Attille, Black Audio Film Collective, Ufuoma Essi, Zinzi Minott, Onyeka Igwe, Salma Ahmed Caller, Holly Graham, Jenifer Martin, and Larry Achiampong; 3) participatory workshops led by *Éireann & I* on Race, Place, and Belonging for Black and Mixed-Race audiences; alongside 4) Rekab's first major institutional solo exhibition in Gallery 1 and *Éireann & I*'s first major institutional presentation of their archive in Gallery 2 at the Douglas Hyde in 2022. Commissioned by The Douglas Hyde, it was supported by The Arts Council / An Chomhairle Ealaíon through a Project Award.

In October 2022 we presented the seminal work *Love is the Message, The Message is Death* by Arthur Jafa in Ireland for the first time in a unique partnership with The Form Foundation. In this work, Jafa presents a poignant, visceral, and emotional reflection on African American life, identity, and history. Comprised of material largely taken from online sources, scenes of trauma, racism, and grief, such as routine police violence against Black people that is endemic to U.S. history, are presented alongside images of joy, defiance, and creativity, such as the performances of exceptional Black athletes, dancers, and musicians that are essential to the country's identity. The film's many protagonists exist along a spectrum of fame, status, and notoriety: some are well-known, others anonymous, with a few belonging to Arthur Jafa's immediate family as well as his wider personal, creative, and intellectual community. The exhibition attracted 5,282 visitors during its three week run.

THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

We closed the year with a commissioned solo exhibition by artist Bassam Al-Sabah titled *IT'S DANGEROUS TO GO ALONE! TAKE THIS* in Gallery 1 and *The Artist's Eye: Nightbloom Chokehold* by Jennifer Mehigan in Gallery 2. Commissioned by The Douglas Hyde, Al-Sabah transformed the gallery into a fantasy dreamscape embracing the shape-shifting potential of computer-animated worlds with a series of new sculptural works and a new CGI film at its centre. Al-Sabah built a world in which selfhood and queer possibility intersect, where multiple intersectional "glitches" occur within the body, gender, and within internal and external worlds and ever-present technology. These glitches, or forms of discontent and unravelling, push and challenge preconceived narratives and habitual perceptions of masculinity, taking viewers through a spellbinding journey of metamorphosis and fluidity. As part of *The Artist's Eye* series, Bassam al Sabah invited artist and researcher Jennifer Mehigan to present work in Gallery 2. Working across 3D modelling, sculpture, film, painting, scent, parties, and flower farming, Mehigan explores queerness and femininity across multiple spaces from fictional to historical and virtual to real.

In 2022, the exhibition programme attracted 29,657 visitors in total. The gallery began opening on Sundays in March, with pronounced impact on increased visitor attendance. The average daily visitor numbers rose from 58 at the beginning of the year, to 260 per day by December.

Learning & Engagement

The Douglas Hyde is a unique public space to see and learn about contemporary art. We want to share the power of contemporary art with audiences, engage young people with creativity and open up pathways for them to become artists, arts workers or life-long fans of contemporary art. We develop new audiences for contemporary art and create multiple entry points to engage with art through varied and multidisciplinary programmes of activity. In 2022 we produced over 70 Learning and Engagement events which represented a 65% increase from 2021 with a total of 22K engagements (online and in-person).

Artist Talks: The Douglas Hyde presented artist talks for each exhibition in 2022, central events in the learning and engagement programme. The artists in *From Here to There* took part in a conversation with Learning & Engagement Curator Dr Fernando Sánchez-Migallón Cano. Eric N. Mack's artist talk was in conversation with Dr Georgina Jackson, Director. Both were hybrid events with in-person audiences and simultaneous video live-streaming via our YouTube channel. To coincide with the end of the exhibition *Love is the Message, The Message is Death* by Arthur Jafa, we hosted a discussion panel with artists Alice Rekab, Chinedum Muotto, E The Artist (Daranijoh Sanni), researcher and educator Dr John Wilkins, and Dr Georgina Jackson, in response to the work.

Response Series: The Response Series generates dynamic collaborations between artists, thinkers and researchers, across disciplines and methodologies to create new experiences and forms of knowledge. Anne Tallentire presented a response to the work of Aine McBride and Daphne Wright contributed to the programme responding to the work of Katie Watchorn. The Response Series continued as part of Eric N Mack's Learning and Engagement programme with artist Autumn Knight's performance piece at the gallery responding to Mack's use of space.

Workshops: Throughout 2022 we presented a number of workshops developed with exhibiting artists such one by artist David Lunney during *From Here To There* where he guided participants through various processes of making, and one presented by the Radical Institute (Dr Eve Olney and Dr Krini Kafiris) in collaboration with Rachel Botha (inaugural Provost's Curatorial Fellow in 2020/2021 at The Douglas Hyde) to collectively share experiences of burnout from working in the arts and cultural sector and gain some tools.

Publication: In March 2022 we launched Garrett Phelan's *THERE ARE BETTER WAYS. EDUCATION, CLASS AND FREE THOUGHT FM* with essays by Kathleen Lynch, Sarah Pierce, Ellen Rowley, Gerry Kearns, Liam Wegimont and an interview between Phelan and Georgina Jackson. Edited by Georgina Jackson and Garrett Phelan, the book was launched with an online conversation event on class and education between Kathleen Lynch (Professor Emerita of Equality Studies, UCD), artist Garrett Phelan and Liam Wegimont (Director of GENE-Global Network Europe).

Symposium: On 23 September 2022 we presented the Black Irish Contemporary Cultural Production and Social Processes symposium in the context of Alice Rekab's Family Lines Project and developed in partnership with Trinity's School of Sociology (Black Studies Programme) and the Long Room Hub Arts & Humanities Research Institute. The one-day symposium explored Black Irish Cultural Production as a site of memory, heritage, homage and legacy. Opened by Provost Linda Doyle, it brought together academics, artists, cultural producers and thinkers exploring race, place and belonging and the social processes involved in the generation and circulation of cultural forms, practices, values, and shared understandings.

THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Young People Focus

The Douglas Hyde is committed to Young People's lives being enriched through engagement with art. We deliver dedicated programmes such as the Student Forum (18-25), Transition Year Work Experience (15-17), and Cruinniú na nÓg series (15-24). We work with young people as active participants, creating space for them to bring their own questions to the table and develop events that address their interests. We create the space for their voices to be heard and for their influence to determine real world events. We empower young people as agents for change. We create opportunities for young people to have meaningful engagements with contemporary art. As a participant in the TY project highlighted, *"[it] gave me a new insight into Art, I normally didn't like art in school as a subject but now I really enjoy it."*

TY Project, Work Experience and Festival: We continued to run transition year work experience, with two groups; one online for students outside of Dublin and the second at the gallery for students from Dublin, with 15 places for each group. Half of the placements were allocated to students from DEIS schools. Their work experience project was to design the events for our participation in Cruinniú na nÓg 2023. TY Festival was a day-long programme for transition year students and home-educated students from across the country (aged 15 to 18) to learn, play and explore their creativity through three art-making workshops.

Student Forum: The Student Forum is a group of students and recent graduates from third level educational institutions around Ireland who engage with The Douglas Hyde and its programming more closely over a period of twelve months. These engagements include participating in reading and discussion groups, leading tours of our exhibitions and group trips to exhibitions and events. Student Forum members bring their own research and artistic practices into reflections on the artworks they see, as well as into an ongoing interrogation of the purpose and possibilities of the gallery space culminating in end of year public project and publication launch.

Collaborations: In collaboration with Trinity Access Programme (TAP) and the Goethe Institute for the third consecutive year, we took part in the Freiraum Creative Arts Festival, co-hosting one of the days in collaboration with the LAB Gallery and artist Tara Whelan. We also took part in the Creative Arts Summer School (CASS) in collaboration with TAP and the National College of Art and Design (NCAD) for the first time.

Partnerships

Throughout 2022 we initiated and developed partnerships including:

The Visual Arts Forum, TCD: Eva Patten, The Long Room Hub, Tom Walker, Department of History, Angela Griffith, TRIARC, and Georgina Jackson, DHG, established this forum 2022 bringing together diverse researchers and collaborators across Trinity to meet regularly to share research and develop partnerships.

The North South Visual Arts Network was set up by Georgina Jackson and Mary Cremin, Director, Void Gallery in 2022. It ran a series of events and workshops throughout 2022 bringing together 26 visual arts organisations from the North and South of Ireland funded by the All-Island Fund. The network held an event in The Douglas Hyde in December 2022 to explore alternative models of institutions and collaborations with guests Katrina Brown, The Common Guild, Glasgow, Rosie Cooper, Wysing Arts Centre, Cambridgeshire, Annie Fletcher, IMMA, Gabi Ngcobo, Javett Art Centre.

The DHG continued to develop its partners, working closely with: Arts Council of Ireland; Trinity College Dublin, the University of Dublin; Age and Opportunity Ireland; Black Studies Programme, TCD; Culture Night Dublin, Dublin; Dublin City Council; Freiraum: Creative Arts Festival; Creative Ireland; Goethe Institute; Irish Museum of Modern Art; Open House Dublin; St. Andrew's Resource Centre, Trinity Sports, Trinity Disability Service, Trinity Long Room Hub Arts & Humanities Research Institute, and Trinity Access Programme (TAP).

Organisation

Charity Regulator's Governance Code: The Douglas Hyde Gallery's board of directors confirmed full compliance with the Charity Regulator's Governance Code in October 2022.

Equality, Diversity and Inclusion: The Douglas Hyde delivered its first Equality, Diversity and Inclusion Policy in 2022 and delivered its implementation plan in early 2023.

THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Funding: The Douglas Hyde was awarded a 20% increase in Strategic Funding from The Arts Council, bringing core funding up to €357,000. Furthermore The Douglas Hyde was accepted as one of six institutions to be part of the RAISE Accelerate programme which contributes 50% for a fundraising member of team in Year 1 and 40% in Year 2 and provide 60 hours of mentoring.

Provost's Fellowship: In late 2022, the Douglas Hyde was delighted to welcome Aisling Clark to the team as the second Provost's Curatorial Fellow. Established in 2020, the Provost's Fellowship in Curating offers recent graduates of Trinity College Dublin the paid opportunity to work at The Douglas Hyde for 12 months and gain invaluable experience through hands-on work and mentorship, giving an insight into both the daily workings and programme development of one of Ireland's leading contemporary art galleries. The aim of the Provost's Fellowship in Curating is to foster new generations of curators and arts professionals and it is generously supported by the Office of the Provost. Aisling holds an LLB Law from Trinity College and is a graduate of the MSc Modern & Contemporary Art: History, Curating and Criticism at the University of Edinburgh.

Strategic Plan: In October 2022 we finalised the *Create and Build Strategic Plan 2023-2027* with our vision to be is the leading platform for thought-provoking contemporary art in Ireland, fostering and inspiring artists, audiences and ideas, building connections and bringing the best of international contemporary art to Ireland and the best of Irish contemporary art to the world. This shared our values of Ambition, Fearlessness, Diversity, Publicness and Inquisitiveness, and the principles we work with:

- We are inspired by artists, responsive to their needs, and support them to realise their ambitions
- We bring together publics and contemporary art and forge new entry points
- We value art as way to see and engage with the world differently from diverse perspectives
- We push boundaries and take risks
- We learn and keep on learning

In the opinion of the directors, the gallery has performed well during the year.

Directors and secretary

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

Quentin Crowley
Willie Doherty
Oisín McClenaghan
Daniel McFarlane
Helen Meany
Niamh O'Malley
Aidan Walsh
Patrick Prendergast

Secretaries: Rachel McIntyre held office to 5 April 2022, Georgina Jackson was appointed company secretary from 5 April 2022 up to year end while Rachel McIntyre was on maternity leave. Rachel McIntyre was reappointed on 22 March 2023.

THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Results

The results for the year are set out on page 12.

The surplus for the year, after providing for depreciation amounted to €6,235 (2021: €14,831). At the year end, the company had assets of €248,796 (2021: €161,405) and liabilities of €224,375 (2021: €143,219). The net assets have increased by €6,235.

Principal risks and uncertainties

The directors are aware of the major risks to which the Douglas Hyde Gallery is exposed, in particularly the company's heavy reliance on future Arts Council funding. They are satisfied that systems and procedures are in place to mitigate exposure to such risks. Strict financial monitoring took place through 2022 ensuring the financial health of the company.

Supplier payment policy

The directors acknowledge their responsibility for ensuring compliance, in all material respects, with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. Procedures have been implemented to identify the dates upon which invoices fall due for payment and to ensure that payments are made by such dates. Such procedures provide reasonable assurance against material non-compliance with the Regulations. The payment policy during the year under review was to comply with the requirements of the Regulations.

Reserves

The directors have examined the company's requirements for financial reserves in light of the main risks faced by the company. It is the policy of the board to have an appropriate level of cash reserves, ring-fenced and designated for the purposes of meeting an emergency situation or similar unexpected event.

Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by:

- employing qualified and/or experienced staff, and
- ensuring that sufficient company resources are available for the task, and
- liaising with the company's auditors.

The accounting records are held at the company's registered office, The Douglas Hyde Gallery Arts Building Trinity College Dublin 2.

Post reporting date events

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

Future developments

The directors do not expect to make significant changes in the nature of the company's activities in the near future. Employees are kept as fully informed as practicable about developments within the company.

Auditor

In accordance with the company's constitution, a resolution proposing that UHY Farrelly Dawe White Limited be reappointed as auditor of the company will be put at a General Meeting.

THE DOUGLAS HYDE GALLERY

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of disclosure to auditor

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

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

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

On behalf of the board



.....
Oisín McClenaghan
Director



.....
Aidan Walsh
Director

01 June 2023

Date:

THE DOUGLAS HYDE GALLERY

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

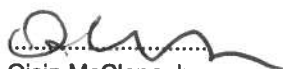
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland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

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

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

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

On behalf of the board



Oisín McClenaghan
Director

.....



Aidan Walsh
Director

THE DOUGLAS HYDE GALLERY

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE DOUGLAS HYDE GALLERY

Opinion

We have audited the financial statements of The Douglas Hyde Gallery ('the company') for the year ended 31 December 2022, which comprise the statement of income and retained earnings, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

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 year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 23 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.

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

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.

In connection with our audit of the financial statements, 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 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.

THE DOUGLAS HYDE GALLERY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE DOUGLAS HYDE GALLERY

Opinions on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of directors for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

THE DOUGLAS HYDE GALLERY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE DOUGLAS HYDE GALLERY

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

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

Thomas McDonagh

For and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

Unit 4A

Fingal Bay Business Park

Balbriggan

Co. Dublin

Ireland

Date:

THE DOUGLAS HYDE GALLERY

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		€	€
Income	3	488,524	412,978
Expenditure		(482,289)	(398,147)
Surplus for the financial year		<u>6,235</u>	<u>14,831</u>
Retained earnings brought forward		<u>18,186</u>	<u>3,355</u>
Retained earnings carried forward		<u><u>24,421</u></u>	<u><u>18,186</u></u>

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

THE DOUGLAS HYDE GALLERY

BALANCE SHEET


AS AT 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
Fixed assets					
Tangible assets	8		11,291		9,201
Current assets					
Debtors	10	9,091		1,214	
Cash at bank and in hand		228,414		150,990	
		<u>237,505</u>		<u>152,204</u>	
Creditors: amounts falling due within one year	11	<u>(224,375)</u>		<u>(143,219)</u>	
Net current assets			<u>13,130</u>		<u>8,985</u>
Net assets			<u>24,421</u>		<u>18,186</u>
Reserves					
Income and expenditure account			<u>24,421</u>		<u>18,186</u>
Members' funds			<u>24,421</u>		<u>18,186</u>

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

The financial statements were approved by the board of directors and authorised for issue on 29/5/23 and are signed on its behalf by:


.....
Oisín McClenaghan
Director


.....
Aidan Walsh
Director

THE DOUGLAS HYDE GALLERY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	€	2021 €	€
Cash flows from operating activities					
Cash generated from operations	21		84,851		17,856
Investing activities					
Purchase of tangible fixed assets		(9,652)		(2,940)	
Net cash used in investing activities			(9,652)		(2,940)
Net increase in cash and cash equivalents			75,199		14,916
Cash and cash equivalents at beginning of year			150,281		135,365
Cash and cash equivalents at end of year			225,480		150,281
Relating to:					
Cash at bank and in hand			228,414		150,990
Bank overdrafts included in creditors payable within one year			(2,934)		(709)

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

The Douglas Hyde Gallery is a company limited by guarantee domiciled and incorporated in Ireland. The registered office is The Douglas Hyde Gallery, Arts Building, Trinity College, Dublin 2 and its company registration number is 101994.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Incoming resources

Grants receivable

Grants receivable from the Arts Council and Trinity College Dublin are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Other grants from governments and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Other Income

Income is recognised where there is entitlement, certainty of receipt, and the amount can be measured with sufficient reliability. Income includes donations, gifts, bequests, events income, income from sale of assets and patrons' donations. Income also includes any grant income received to carry on the charitable purpose of the organisation.

Investment income is recognised on a receivable basis. Investment income include income received on deposits held by the charity and income from any other investments.

Other income and expenditure is recognised as earned or incurred, unless it relates to an exhibition to be held in a following financial year in which case it is deferred until that financial year.

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the Board of the charity's assets and are primarily associated with constitutional and statutory requirements of managing the organisation.

Expenses include VAT where applicable as the company is not registered for VAT and cannot reclaim VAT.

1.4 Tangible fixed assets

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

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

Fixtures and fittings	15% Straight line
Computers	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Taxation

The company is exempt from corporation tax as a charitable body under the provisions of Section 207 of the Tax Consolidation Act 1997. The company's CHY number is CHY6700.

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Departures from Companies Act 2014 presentation

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

3 Income

The income for the year has been derived from:

	2022	2021
	€	€
Arts Council - strategic funding	357,000	305,500
Arts Council - capacity grant	4,000	20,000
Arts Council - RAISE 2022-23	3,000	-
Department of Arts and Culture	-	8,997
Trinity College Dublin - premises	40,429	17,656
Trinity College Dublin - sundry	13,528	7,230
Trinity College Dublin - Provost's fellowship	5,000	36,000
Patrons	6,809	5,984
Bookshop sales	2,123	1,591
Sponsorship	53,635	8,920
Gallery rental income	3,000	-
Miscellaneous income	-	1,100
	<u>488,524</u>	<u>412,978</u>

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Operating surplus

	2022	2021
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of owned tangible fixed assets	7,562	5,312

5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022	2021
	Number	Number
Full time staff	4	4
Part time staff	5	5
Total	9	9

Their aggregate remuneration comprised:

	2022	2021
	€	€
Wages and salaries	196,951	189,097
Social security costs	20,473	20,125
Pension costs	5,751	3,312
	223,175	212,534

No directors were remunerated for their role on the board in this year or the prior year.

6 Key management compensation

The cost of the compensation provided for the chief executive is as follows:

	2022	2021
	€	€
Pay and other short-term employee benefits	68,367	64,156
Social security costs	7,555	7,089
Post-employment benefits	5,751	3,312
	81,673	74,557

7 Taxation

The company is exempt from corporation taxation.

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Tangible fixed assets

	Fixtures and fittings €	Computers €	Total €
Cost			
At 1 January 2022	15,639	19,772	35,411
Additions	-	9,652	9,652
At 31 December 2022	<u>15,639</u>	<u>29,424</u>	<u>45,063</u>
Depreciation and impairment			
At 1 January 2022	11,598	14,612	26,210
Depreciation charged in the year	2,346	5,216	7,562
At 31 December 2022	<u>13,944</u>	<u>19,828</u>	<u>33,772</u>
Carrying amount			
At 31 December 2022	<u>1,695</u>	<u>9,596</u>	<u>11,291</u>
At 31 December 2021	<u>4,041</u>	<u>5,160</u>	<u>9,201</u>

9 Inventories

The company does not recognise a value for publications held at the year end. While this might have a resale value in the future, it is considered negligible and the board consider it to be prudent not to recognise the value in the financial statements.

10 Debtors

	2022 €	2021 €
Amounts falling due within one year:		
Trade debtors	8,411	1,214
Prepayments	680	-
	<u>9,091</u>	<u>1,214</u>

11 Creditors: amounts falling due within one year

	Notes	2022 €	2021 €
Amounts owed to credit institutions	12	2,934	709
Trade creditors		2,691	2,590
PAYE and social protection		15,429	17,626
Deferred income	13	185,200	105,250
Other creditors		13,546	13,544
Accruals		4,575	3,500
		<u>224,375</u>	<u>143,219</u>

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Loans and overdrafts

	2022	2021
	€	€
Credit card	2,934	709
	<u>2,934</u>	<u>709</u>
Payable within one year	2,934	709
	<u>2,934</u>	<u>709</u>

13 Deferred income

	2022	2021
	€	€
Arising from government grants	150,200	105,250
Other deferred income	35,000	-
	<u>185,200</u>	<u>105,250</u>

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Sources of funding

The following information in relation to grants is given to comply with Department of Public Expenditure and Reform Circular 13/2014:

Name of grantor	Name of grant	Purpose of grant	Amount €
The Arts Council	Strategic Funding 2022	Exhibition of Visual Arts	357,000
Income deferred as at 1 January 2022			89,250
Cash received			267,750
Income deferred as at 31 December 2022			-
Income recognised			<u>357,000</u>

Name of grantor	Name of grant	Purpose of grant	Amount €
The Arts Council	Strategic Funding 2023	Exhibition of Visual Arts	357,000
Income deferred as at 1 January 2022			-
Cash received			125,000
Income deferred as at 31 December 2022			(125,000)
Income recognised			<u>-</u>

Name of grantor	Name of grant	Purpose of grant	Amount €
The Arts Council	Capacity Grant 2021	Improving organisational capacity	20,000
Income deferred as at 1 January 2022			16,000
Cash received			-
Income deferred as at 31 December 2022			(12,000)
Income recognised			<u>4,000</u>

Name of grantor	Name of grant	Purpose of grant	Amount €
The Arts Council	RAISE 2022-23	50% contribution to fundraising wages costs	16,200
Income deferred as at 1 January 2022			-
Cash received			16,200
Income deferred as at 31 December 2022			(13,200)
Income recognised			<u>3,000</u>

The directors confirm that the grants were used in accordance with the conditions outlined in the letter of offer and that there are adequate controls in place to manage grant income.

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Retirement benefit schemes		
	2022	2021
Defined contribution schemes	€	€
Charge to income and expenditure account in respect of defined contribution schemes	5,751	3,312
	<u> </u>	<u> </u>

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

16 Members' liability

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

17 Financial commitments, guarantees and contingent liabilities

The company had no material contingent liabilities at the year ended 31 December 2022.

18 Capital commitments

The company had no material capital commitments at the year ended 31 December 2022.

19 Events after the reporting date

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

20 Related party transactions

During the year, David McConnell, former company secretary (resigned 27 May 2021) of The Douglas Hyde Gallery provided accountancy and bookkeeping services to the company amounting to €8,320 (2021: €8,480).

No other person related to the company had any personal interest in any transaction entered into by the company during the year (2021: € Nil).

THE DOUGLAS HYDE GALLERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

21 Cash generated from operations

	2022	2021
	€	€
Surplus for the year after tax	6,235	14,831
Adjustments for:		
Depreciation and impairment of tangible fixed assets	7,562	5,312
Movements in working capital:		
Increase in debtors	(7,877)	(294)
(Decrease)/increase in creditors	(1,019)	5,507
Increase/(decrease) in deferred income	79,950	(7,500)
Cash generated from operations	<u>84,851</u>	<u>17,856</u>

22 Analysis of changes in net funds

	1 January 2022	Cash flows	31 December 2022
	€	€	€
Cash at bank and in hand	150,990	77,424	228,414
Credit card	(709)	(2,225)	(2,934)
	<u>150,281</u>	<u>75,199</u>	<u>225,480</u>

23 Non-audit services provided by auditor

In common with many charities of our size and nature we use our auditor to assist with the preparation of the financial statements.

24 Approval of financial statements

The directors approved the financial statements on 29/5/23

THE DOUGLAS HYDE GALLERY

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		€	€
Income		488,524	412,978
		<u> </u>	<u> </u>
Expenditure	(Schedule 1)	(482,289)	(398,147)
		<u> </u>	<u> </u>
Net surplus		<u> </u>	<u> </u>
		<u> </u>	<u> </u>

THE DOUGLAS HYDE GALLERY

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
SCHEDULE 1		
Direct programme expenditure		
Exhibitions	118,188	63,401
Gallery assistants	39,373	27,034
Learning and engagement: exhibitions	12,852	5,365
Learning and engagement: other	27,084	12,410
Bookshop purchases	514	698
Research and project development	5,299	284
Staff training and development	2,165	6,956
Hospitality and travelling expenses	1,784	5,394
Publicity and website	4,697	31,000
Research fellow costs	1,693	3,591
Donated goods and services	-	-
	<hr/>	<hr/>
	213,649	156,133
Administrative expenditure		
Pay	178,051	182,189
Pension costs	5,751	3,312
Office expenses	3,058	3,077
Phone and postage	3,320	3,201
Equipment	-	406
Insurance	5,529	4,984
Accountancy	8,320	8,480
Audit	3,824	2,749
Fundraising	4,686	250
Staff expenses and training	3,546	-
Board expenses	763	693
Other professional fees	2,000	2,571
Bank charges	472	482
Health & Safety / Covid-19 adaption	-	4,013
Sundry	145	49
Depreciation	7,562	5,312
	<hr/>	<hr/>
	227,027	221,768
Premises expenditure		
Insurance	817	601
Maintenance	16,682	8,400
Housekeeping	5,779	2,694
Energy	17,151	5,961
Repairs and renewals	1,184	2,590
	<hr/>	<hr/>
	41,613	20,246
	<hr/>	<hr/>
Total expenditure	482,289	398,147