

**Access Cinema**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**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 Ken Wardrop (Resigned 24 June 2023) Alexandra Rosiak Edel Doherty Laura Dunne Oisin O' Neill Robert McCann Finn Alan Maher Jennifer Connolly
<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>	KSi 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 2023

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 2023.

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 2023.

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 2023, the main focus of that work was to continue assisting and support members to recover and rebuild 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 the organisation's high quality support service to its member groups remained crucial in recovery of screening activity across the network during 2023.

Throughout 2023 access>CINEMA provided information, support and advice for its members in relation to the film industry and cinema exhibition landscape following the pandemic. The organisation also had ongoing communication to update UK and Irish distributors on membership recovery and to ensure that staff were fully informed with the most current information and could disseminate the details to members and stakeholders.

##### **Membership**

As the first full year of activity following the end of the pandemic, 2023 saw the level of recovery for the membership improve on 2022.

By the end of 2023, membership levels had returned to pre-pandemic numbers with several long-term voluntary-run organisations such as Cork Cine Club and Westport Film Club finally resuming screenings after a 3-year break.

In addition, a healthy level of new screening activity, facilitated initially through test screenings, started in a number of locations during 2023, including in Tullamore, Co. Offaly; Kilcullen, Co Kildare; and Clifden, Co. Galway.

Two information sessions for potential new members were held during 2023.

##### **Screenings and audience numbers 2023**

During 2023, screenings by access>CINEMA member groups reached audiences of 87,551 people through 1,346



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# DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023  
screenings. This represents a 45% increase on the 60,166 admissions for 2022 and exceeds admissions of the last full pre-pandemic year in 2019 by 778. The figure also exceeds access CINEMA's 2023 projections of 80% of 2019 activity, largely due to 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 2023 were:

1. An Cailín Ciúin (Ireland)
2. The Banshees of Inisherin (UK)
3. Aftersun (UK)
4. Mrs. Harris Goes To Paris (UK)
5. Nothing Compares (Ireland)
6. The Beasts (Spain)
7. La Syndicaliste (France)
8. Living (UK)
9. Alcarràs (Spain)
10. Past Lives (USA)

During the year, access>CINEMA delivered the following key activities to support and help members re-engage their previous cinema audiences, reach new audiences and build back admission figures:

- Continuation of the strategic PR & media campaign initiated in 2022, profiling the network activities & members' cinema programmes. Actor Eanna Hardwicke recorded a number of promos highlighting the importance of the network and members' screening in connecting audiences with a range of quality cinema. The promos were screened via various digital channels as well as in access CINEMA sites during the Autumn 2023 season.
- The 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 2023
- CINNOVATE project, which although built around an online platform, spotlights in-person cinema activity in & drives audiences towards their local venue.

### Film Distribution 2023

A successful cinema release of La Syndicaliste (France), supported by the Creative Europe MEDIA Programme, took place from the end June 2023. The film opened at the Irish Film Institute Dublin and Triskel Cork. After screening for 5 weeks in Dublin, the film went on to screen at multiple access CINEMA sites in 2023, including a screening at Galway Film Society with Maureen Kearney, on whom the film is based, in attendance.

### Touring programmes and partnerships

The planned tour of the Swiss film The Ordinaires, in partnership with the Dublin International Film Festival, took place in Spring 2023, visiting 7 locations nationally. As with 2022, audience numbers for the screenings were lower than pre-COVID levels. Access to the film's director was also extremely limited and she was only able to travel to one of the touring locations, but general feedback on the tour and the film was positive.

The annual Bealtaine Film Tour took place in May 2023 in partnership with the Irish Film Institute, with free screenings of the film Living and the documentary A Bunch of Amateurs. Participation in the 2023 May tour did not reach the levels of pre-COVID editions, but feedback from participating sites was very positive and numbers were greater than 2022.

### Member Events

access>CINEMA resumed all of its regular events for members as in-person editions in 2023.

In 2023, access CINEMA organised and hosted the following events:

- Two one day screening days (February and May 2023)
- Programming meetings for member sites (June 2023 in Dublin and November 2023 in Cork)
- VIEWING:SESSIONS 2023 at Dunamais Arts Centre and ODEON Cinema, Portlaoise

### 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:

- o Funding support from Europa Cinemas of €14,299 for the exhibition of non-national European films in the 2022 period was distributed to member groups. This support was significantly higher than in the previous year, which reflected the recovery in terms of cinema screenings happening post-COVID and was in line with the rest of the Europa Cinemas network.
- o Members across access>CINEMA's network participated in the Month of European Film between November 1

## **Access Cinema**

# **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023 and December 9. Cinemax Bantry also hosted a free screening of the Spanish film 20,000 Species of Bees as part of Creative Europe MEDIA's European Cinema Night.

o The 2023 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 and for the first time Wexford. 48 screenings of 21 films took place nationally and a special preview at the Light House Cinema in March 2023 of the new animation film Suzume was used as a launch-pad for the 2023 Festival. Admissions for the 2023 edition showed an increase on 2022 numbers, demonstrating the start of a recovery post-COVID.

### **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 €252,866 (2022 - €389,029) and gross liabilities of €117,086 (2022 - €167,286). The net assets of the company have decreased by €(85,963).

### **Financial Position**

2023 saw the level of Arts Council funding to access>CINEMA remain at a standstill on the 2022 level, with €140,000 being awarded for the 12-month period of January to December.

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

access>CINEMA continued to manage and minimise costs prudently in 2023, 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.

Some of the reserves held at the end of 2022 were used to develop the organisation's new 5 year strategic plan. Additional reserves were invested into an upgrade of access CINEMA's website to make it a more effective resource for members. This upgrade started in Q4 of 2023 and will be delivered in early 2024. Overheads were reviewed regularly and the organisation continued to take a very cautious approach to spending throughout the year, as the full impact of the pandemic on the membership still remained uncertain post easing of restrictions.

access>CINEMA ended 2023 with net outgoing resources of €85,963, which when set against the accumulated funds brought forward from 2022, results in accumulated funds of €135,780 at 31st December 2023. This amount will be carried forward into 2024.

### **Reserves Position and Policy**

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

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

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

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

### **Principal Risks and Uncertainties**

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

The current main risks for the organisation are:

- The longer-term impact 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
- Uncertainties which still exist around the full impact for Brexit on distribution channels and costs, and which are only starting to come to the fore now post-pandemic



## Access Cinema

# DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

- 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.

### Future Plans

While the screening figures seem to indicate full recovery, the existence of a number of key strong titles provided an unexpected bounce in 2023, not just for access CINEMA sites, but across the cinema landscape in general.

It is expected that 2024 will be a more challenging year, with the impact of the Screenwriter and Actor strikes in 2023, providing uncertainty around the schedule for and strength of upcoming film releases.

access>CINEMA's concern, therefore, is to continue supporting the needs and interests of its existing individual members in overcoming these challenges and assist them in re-establishing connections with audiences across the country and bringing them back to diverse cultural cinema programmes.

In 2023 the organisation developed its next 5-year strategy outlining its goals in this respect and how it will deliver on those goals.

The strategy focuses 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.

### Directors and Secretary

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

John Maguire  
Ken Wardrop (Resigned 24 June 2023)  
Alexandra Rosiak  
Edel Doherty  
Laura Dunne  
Oisín O' Neill  
Robert McCann Finn  
Alan Maher  
Jennifer Connolly

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

### Compliance with Sector-Wide Legislation and Standards

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

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

### Post Balance Sheet Events

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

### 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.

**Access Cinema**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

**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.

**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 22/6/2024 and signed on its behalf by:

  
\_\_\_\_\_  
Jennifer Connolly  
Director

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

## Access Cinema

# DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

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 22/6/2024 and signed on its behalf by:

  
\_\_\_\_\_  
Jennifer Connolly  
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 2023 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 2023 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.



**Laura Fallon**

**for and on behalf of**

**KSI FAULKNER ORR LIMITED**

Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

Ireland

22/6/2024

**Access Cinema**

**STATEMENT OF FINANCIAL ACTIVITIES**

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

	Notes	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
<b>Income</b>							
Donations and legacies	5.1	169,050	53,354	222,404	235,182	26,330	261,512
Charitable activities							
Programme Income	5.2	299,468	44,163	343,631	243,590	7,401	250,991
Other income	5.3	-	-	-	12,133	-	12,133
<b>Total income</b>		<b>468,518</b>	<b>97,517</b>	<b>566,035</b>	<b>490,905</b>	<b>33,731</b>	<b>524,636</b>
<b>Expenditure</b>							
Charitable activities	6.1	554,481	97,517	651,998	483,431	23,835	507,266
<b>Net income/(expenditure)</b>		<b>(85,963)</b>	<b>-</b>	<b>(85,963)</b>	<b>7,474</b>	<b>9,896</b>	<b>17,370</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(85,963)</b>	<b>-</b>	<b>(85,963)</b>	<b>7,474</b>	<b>9,896</b>	<b>17,370</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	146,143	75,600	221,743	138,669	65,704	204,373
<b>Total funds at the end of the year</b>		<b>60,180</b>	<b>75,600</b>	<b>135,780</b>	<b>146,143</b>	<b>75,600</b>	<b>221,743</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 22/6/2024 and signed on its behalf by:

  
Jennifer Connolly  
Director

  
John Maguire  
Director



# Access Cinema BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	11	1,554	1,790
<b>Current Assets</b>			
Debtors	12	212,183	227,561
Cash at bank and in hand	13	39,129	159,678
		<b>251,312</b>	<b>387,239</b>
<b>Creditors: Amounts falling due within one year</b>	14	<b>(117,086)</b>	<b>(167,286)</b>
<b>Net Current Assets</b>		<b>134,226</b>	<b>219,953</b>
<b>Total Assets less Current Liabilities</b>		<b>135,780</b>	<b>221,743</b>
<b>Funds</b>			
Restricted trust funds		75,600	75,600
General fund (unrestricted)		60,180	146,143
<b>Total funds</b>	17	<b>135,780</b>	<b>221,743</b>

Approved by the Board of Directors on 22/10/2024 and signed on its behalf by:

  
\_\_\_\_\_  
Jennifer Connolly  
Director

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



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

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(85,963)	17,370
Adjustments for:			
Depreciation		1,568	1,685
		<u>(84,395)</u>	<u>19,055</u>
Movements in working capital:			
Movement in debtors		15,378	(119,174)
Movement in creditors		(50,200)	(48,287)
		<u>(119,217)</u>	<u>(148,406)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(1,332)	(419)
		<u>(120,549)</u>	<u>(148,825)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(120,549)</b>	<b>(148,825)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>159,678</b>	<b>308,503</b>
		<u>159,678</u>	<u>308,503</u>
<b>Cash and cash equivalents at the end of the year</b>	13	<b>39,129</b>	<b>159,678</b>
		<u><u>39,129</u></u>	<u><u>159,678</u></u>

## Access Cinema

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

## 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 2023 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 2023

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.



## Access Cinema

# NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

#### 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 €	2023 €	2022 €
Arts Council Revenue Funding	140,000	-	140,000	140,000
Arts Council Touring	-	20,000	20,000	20,000
Europa Cinemas Funding	-	17,789	17,789	6,330
Support in Kind	28,050	-	28,050	2,722
Dept. of Rural Affairs Grant	-	-	-	4,960
Arts Council Capacity Grant	-	15,565	15,565	2,000
Screen Ireland - Building Back Audiences	-	-	-	85,000
Arts Council - Energy Support Grant	1,000	-	1,000	500
	<u>169,050</u>	<u>53,354</u>	<u>222,404</u>	<u>261,512</u>

##### 5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €
<b>Grants from governments and other co-funders:</b>				
Hire of Films	212,149	-	212,149	161,263
Transport of Films	8,580	-	8,580	9,445
Booking Fees	31,180	-	31,180	25,470
Posters and Trailers	455	-	455	405
Affiliation Fees	5,205	-	5,205	4,890
Viewing Sessions	10,355	-	10,355	5,085
Japanese Film Festival	-	29,163	29,163	7,401
MEDIA Programme	-	10,000	10,000	8,247
Other Projects	31,544	5,000	36,544	28,785
	<u>299,468</u>	<u>44,163</u>	<u>343,631</u>	<u>250,991</u>

##### 5.3 OTHER INCOME

	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €
Employment Wage Subsidy Scheme	-	-	-	12,133
	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,133</u>

**Access Cinema**

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

6. EXPENDITURE					2023	2022
6.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	€	€
		€	€	€	€	€
	Hire of Films	-	209,954	-	209,954	161,087
	Transport of Films	-	9,268	-	9,268	10,650
	Japanese Film Festival	-	24,194	-	24,194	17,839
	Other Projects	-	93,191	-	93,191	55,822
	Support Costs	-	-	255,131	255,131	207,806
	Governance Costs	-	-	32,210	32,210	51,340
	Support in Kind	-	-	28,050	28,050	2,722
			<b>336,607</b>	<b>315,391</b>	<b>651,998</b>	<b>507,266</b>
6.2	SUPPORT COSTS			Charitable Activities	2023	2022
				€	€	€
	Finance Costs			1,179	1,179	700
	General Office - Governance			27,531	27,531	23,251
	Payroll Costs - Projects			187,682	187,682	174,725
	Payroll Costs - Governance			28,125	28,125	25,275
	General Office			39,324	39,324	31,695
	Support in Kind			28,050	28,050	2,722
	Audit and Accountancy			3,500	3,500	3,500
				<b>315,391</b>	<b>315,391</b>	<b>261,868</b>
7.	ANALYSIS OF SUPPORT COSTS	Basis of Apportionment			2023	2022
					€	€
	Finance Costs	Governance			1,179	700
	General Office - Governance	Governance			27,531	23,251
	Payroll Costs - Projects	Usage			187,682	174,725
	Payroll Costs - Governance	Governance			28,125	25,275
	General Office	Usage			39,324	31,695
	Support in Kind				28,050	2,722
	Audit and Accountancy	Governance			3,500	3,500
					<b>315,391</b>	<b>261,868</b>
8.	NET INCOME				2023	2022
					€	€
	<b>Net income is stated after charging/(crediting):</b>					
	Depreciation of tangible assets				1,568	1,685
	Auditor's remuneration:					
	- audit services				3,500	3,500



**Access Cinema**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2023</b>	2022
	<b>Number</b>	Number
Administration	<u>5</u>	<u>5</u>

The staff costs comprise:

	<b>2023</b>	2022
	€	€
Wages and salaries	<b>188,439</b>	176,427
Social security costs	<b>20,864</b>	18,544
Pension costs	<b>6,504</b>	5,029
	<u><b>215,807</b></u>	<u>200,000</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>2023</b>	2022
	<b>Number of</b>	Number of
	<b>Employees</b>	Employees
€45,000 - €55,000	<u>1</u>	<u>1</u>

**11. TANGIBLE FIXED ASSETS**

	<b>Office</b>	<b>Fixtures</b>	<b>Computer</b>	<b>Total</b>
	<b>&amp; Projecting</b>	<b>&amp; Fittings</b>	<b>Equipment</b>	
	€	€	€	€
<b>Cost</b>				
At 1 January 2023	361,962	3,633	12,174	377,769
Additions	-	146	1,186	1,332
At 31 December 2023	<u>361,962</u>	<u>3,779</u>	<u>13,360</u>	<u>379,101</u>
<b>Depreciation</b>				
At 1 January 2023	361,962	3,633	10,384	375,979
Charge for the financial year	-	29	1,539	1,568
At 31 December 2023	<u>361,962</u>	<u>3,662</u>	<u>11,923</u>	<u>377,547</u>
<b>Net book value</b>				
At 31 December 2023	<u>-</u>	<u>117</u>	<u>1,437</u>	<u>1,554</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>1,790</u>	<u>1,790</u>

**Access Cinema**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

<b>12. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	€	€
Trade debtors	<b>189,924</b>	191,301
Other debtors	<b>19,415</b>	29,650
Prepayments	<b>2,844</b>	6,610
	<u><b>212,183</b></u>	<u>227,561</u>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	<b>2022</b>
	€	€
Cash and bank balances	<b>39,129</b>	159,678
	<u><b>39,129</b></u>	<u>159,678</u>
<b>14. CREDITORS</b>	<b>2023</b>	<b>2022</b>
<b>Amounts falling due within one year</b>	€	€
Trade creditors	<b>13,637</b>	11,405
Taxation and social security costs	<b>57,334</b>	54,748
Other creditors	<b>395</b>	2,206
Accruals	<b>43,767</b>	30,621
Deferred Income	<b>1,953</b>	68,306
	<u><b>117,086</b></u>	<u>167,286</u>
<b>15. STATE FUNDING</b>		
<b>Grantor</b>	<b>Arts Council</b>	
Grant	Strategic Funding 2023	
Purpose	Revenue Funding	
Grant Awarded	€140,000	
Received in the year	€91,000 in 2023, €49,000 in 2022	
Income	€140,000	
Fund deferred at financial year end	€0	
<b>Grantor</b>	<b>Arts Council</b>	
Grant	Strategic Funding 2023	
Purpose	Touring	
Grant Awarded	€20,000	
Received in the year	€20,000	
Income	€20,000	
Fund due at financial year end	€0	
<b>Grantor</b>	<b>Arts Council</b>	
Grant	Strategic Funding	
Purpose	Capacity Grant	
Grant Awarded	€20,000	
Received in the year	€0	
Income	€15,565	
Fund deferred at financial year end	€435	

# Access Cinema

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

Grantor	Arts Council
Grant	Energy Support Scheme
Purpose	Cost support
Grant Awarded	€1,000
Received in the year	€1,000
Income	€1,000
Fund deferred at financial year end	€0

### 16. RESERVES

	2023 €	2022 €
At the beginning of the year	221,743	204,373
(Deficit)/Surplus for the financial year	(85,963)	17,370
At the end of the year	<u>135,780</u>	<u>221,743</u>

### 17. FUNDS

#### 17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	138,669	65,704	204,373
Movement during the financial year	7,474	9,896	17,370
At 31 December 2022	146,143	75,600	221,743
Movement during the financial year	(85,963)	-	(85,963)
At 31 December 2023	<u>60,180</u>	<u>75,600</u>	<u>135,780</u>

#### 17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<b>Restricted funds</b>					
Restricted	75,600	97,517	97,517	-	75,600
<b>Unrestricted funds</b>					
Unrestricted General	146,143	468,518	554,481	-	60,180
<b>Total funds</b>	<u>221,743</u>	<u>566,035</u>	<u>651,998</u>	<u>-</u>	<u>135,780</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 Break Out Pictures T/A Senior Pictures. Senior Pictures provided services to Access Cinema of €34,677.30 these transactions are at arm's length. No amounts are due to Break Out Pictures at 31st December 2023.



**NOTES TO THE FINANCIAL STATEMENTS**

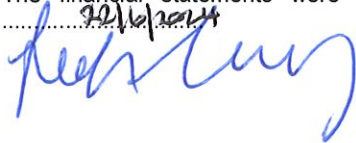
for the financial year ended 31 December 2023

**20. POST-BALANCE SHEET EVENTS**

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

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on

.....<sup>22/12/2023</sup>  


**ACCESS CINEMA**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

APPENDIX I	2023	2022
	€	€
<b>Operating Income</b>		
Grants and Donations (Appendix II)	194,354	258,790
Income from Charitable Activities (Appendix II)	343,631	250,991
Employment Wage Subsidy Scheme	-	12,133
Support in Kind	28,050	2,722
<b>Total Income</b>	<u>566,035</u>	<u>524,636</u>
<b>Direct Costs (Appendix III)</b>	<u>336,608</u>	<u>245,398</u>
<b>Administrative Expenditure</b>		
Wages and Salaries	215,806	200,000
Training and Recruitment	117	-
Rent and Rates	13,616	13,616
Service Charges	4,635	3,811
Office Supplies	84	1,011
Insurance	1,598	1,318
Travel and Subsistence	6,698	6,486
Light and Heat	1,849	2,007
Repairs and Maintenance	835	49
Postage and Shipping	107	62
Newspapers and Magazines	192	128
Print and Stationary	204	-
Marketing, Design and Promotion	4,910	5,264
Programming Meeting	1,248	1,959
Venue Meetings/ One to Ones	219	59
Audit and Accountancy Fees	3,500	3,500
Telephone and Internet	1,380	848
Website	10,137	635
Computer Software and Licences	1,883	799
Board Expenses	206	156
Executive/staff expenses	210	212
EDI Development Costs	42	240
Online Festival Accreditation	1,237	915
Legal and Professional	-	2,080
Strategy Development	11,200	9,600
Entertainment	132	-
Bank Charges	1,179	700
Bad debts	414	-
Subscriptions	1,457	1,232
Depreciation	1,567	1,685
Support in kind	28,050	2,722
Working from home expense	677	776
<b>Total Administrative Expenditure</b>	<u>315,390</u>	<u>261,868</u>
<b>Total Expenditure *</b>	<u>651,998</u>	<u>507,266</u>
<b>Net Income/(Expenditure)</b>	<u>- 85,963</u>	<u>17,370</u>

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

**ACCESS CINEMA****INCOME FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

<b>APPENDIX II</b>	<b>2023</b>	<b>2022</b>
<b>Grants and Donations</b>	<b>€</b>	<b>€</b>
Arts Council - Revenue	140,000	140,000
Arts Council Touring Grant	20,000	20,000
Europa Cinemas Funding	17,789	6,330
Dept. of Rural Affairs Grant	-	4,960
Arts Council Capacity Grant	15,565	2,000
Screen Ireland - Building Back Audiences	-	85,000
Energy Support Grant	1,000	500
<b>Total</b>	<b>194,354</b>	<b>258,790</b>
Support in Kind	28,050	2,722
<b>Income from Charitable Activities</b>		
Hire of Films	225,040	161,263
Transport of Films	8,580	9,445
Booking Fees	31,180	25,470
Posters/Trailers	455	405
Affiliation Fees	5,205	4,890
Viewing Sessions	10,355	-
Japanese Film Festival	26,000	2,506
Japanese Film Festival Box Office Income	1,099	2,724
Japanese Film Festival Other Screenings	3,112	2,171
Media Programme Funding	10,000	8,247
La Syndicaliste	13,742	-
Cinnovate	3,139	27,885
Dublin International Film Festival Tour Box Office	1,804	1,896
Two of Us Rental Income	763	496
Bealtaine	1,155	966
Leave No Traces Rental	-	439
Come Back Anytime New Rental	543	928
Screening Days Income	1,460	360
Curation Income	-	900
<b>Total Income from Charitable Activities</b>	<b>343,631</b>	<b>250,991</b>
Employment wage subsidy	-	12,133
<b>Total Income</b>	<b>566,035</b>	<b>524,636</b>



**ACCESS CINEMA****EXPENDITURE FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

<b>APPENDIX III</b>	<b>2023</b>	<b>2022</b>
Hire of Films	222,907	161,087
Transport of Films	9,268	10,650
Europa Cinemas Funding	14,308	5,780
Screening Days	4,764	3,707
Viewing Sessions	15,903	-
Posters and Trailors	608	523
Two of Us	-	216
Leave no trace	-	7,736
Cinnovate Project	11,075	8,590
Come back anytime	1,914	5,000
Capacity Building	7,275	-
La Syndacaliste	14,235	-
ZOOM	-	610
Japanese Film Festival	22,673	16,725
Japanese Film Festival – Additional Screenings	1,521	1,114
Dublin International Film Festival Tour	4,150	13,083
Building back the audience	4,836	10,318
DIFF 2024 Tour	120	-
Ireland's Eye Project	428	56
Olga Charity April 2022	-	10
Bealtine	623	213
<b>Total Direct Costs</b>	<b>336,608</b>	<b>245,398</b>