

Company Number: 184460  
Charity Number: 19738  
Charities Regulatory Authority Number: 20077655

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi  
Theorainn Ráthaíochta**

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

Carroll & Associates Accountants Ltd  
101 Templeogue Road  
Terenure  
Dublin 6W  
Ireland

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi  
Theorainn Ráthaíochta  
CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4 - 12
Directors' Responsibilities Statement	13
Independent Auditor's Report	14 - 16
Statement of Financial Activities	17
Summary Income and Expenditure Account	18
Balance Sheet	19
Notes to the Financial Statements	20 - 25
Supplementary Information relating to the Financial Statements	27 - 28

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi  
Theorainn Ráthaíochta  
REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Breda Brown Susanne Dirks Keelin Kissane Lissa Oliver Dermot Davis Áine Denn Emma Gorman Jess Majekodunmi Chandrika Narayanan-Mohan Luán Ó Braonáin (Resigned 27 April 2022) Cathal Póirtéir (Resigned 27 April 2022) Tadhg Dorgan (Appointed 27 April 2022) Tristan Rosenstock (Appointed 27 April 2022)
<b>Company Secretary</b>	Lissa Oliver
<b>Charity Number</b>	19738
<b>Charities Regulatory Authority Number</b>	20077655
<b>Company Number</b>	184460
<b>Registered Office and Principal Address</b>	19 Parnell Square Dublin 1
<b>Auditors</b>	Carroll & Associates Accountants Ltd 101 Templeogue Road Terenure Dublin 6W Ireland
<b>Bankers</b>	Allied Irish Banks plc 37 Upper O'Connell Street Dublin 1
<b>Solicitors</b>	Matheson Sir John Rogerson's Quay Dublin 2

# **The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

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

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

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

In this report the directors of The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

### **Financial Review**

**Organisational progress:** We continued to deliver an interesting and varied programme of activities and supports in 2022, with key events being a regular feature, an education programme for writers at every stage of their career, and a range of collaborative programmes aimed at bringing writers together through a mediated process of creative and career development - the latter being delivered free of charge through a competitive call process. Combined income from courses, mentoring, events, room hire, and membership totalled €278,335 and included income from local authorities and Arts Offices for the National Mentoring Programme of €40,600. Income generated from ongoing activities was €237,735 (2021: €247,965).

**Reserves Policy:** The board assesses the financial requirements of the company at every meeting, ensuring the company capacity to operate and develop. As funding monies are received periodically the company maintains reserves to meet the ongoing cash flow requirements. The board, in line with its legal fiduciary responsibilities, considers it necessary in terms of financial prudence, good governance and in complying with the Companies Acts that the company should maintain a reserve sufficient to cover the majority of running costs for a 4-6 month period, in addition to planned non-recurring expenses. The board considers that this is a reasonable and responsible reserves position, adopted in March 2020.

**Income:** In 2022, Irish Writers Centre ('IWC') self-generated income of €237,735 being 42% of total income (2021: €247,965; 48% of total income) whilst total income increased by 11.4% from €511,548 in 2021 to €569,942 in 2022.

In 2022, €332.2k or 58% of total income came from statutory funding bodies (2021: 52%), with the Arts Council Grant of €235k accounting for 41% of total income (€200k in 2021: 39%). The increase in Arts Council funding of €35k was primarily to fund the National Mentoring Programme which was managed by the IWC for the first time in 2022.

Fees paid to writers in 2022 were €184,112 which corresponds to 32% of total income (or 78% of Arts Council Funding). 2022 fees included payments to writers for the National Mentoring Programme of €45,667 and for ongoing activities of €138,045 (2021: €139,891). Writers fees paid in 2020 were €119k, 2019 €116k, 2018 €110k and 2017 €89k. This represents an increase of 107% between 2017 and 2022.

Also in 2022, we reviewed and increased over 90% of fees paid and created new categories where the existing category did not adequately reflect the role titles nor the fee entitlement.

### **Financial Results**

At the end of the financial year the charity has assets of €531,636 (2021 - €475,148) and liabilities of €204,957 (2021 - €156,068). The net assets of the charity have increased by €7,599.

### **Principal Risks and Uncertainties**

As with many companies in this sector, the principal risk is the Irish Writers Centre's ability to secure sufficient funding to meet financial commitments as they fall due.

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2022

**Reference and Administrative details**

The Centre continues to liaise with its members, writers, readers, literature industry professionals and the general public, providing information and supporting the needs expressed by its stakeholder group. In line with the 2014 Companies Act, the IWC has made the necessary changes to its Memorandum and Articles (now known as the Constitution) and has been designated as a Company Limited by Guarantee (CLG).

**Directors and Secretary**

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

Breda Brown  
Susanne Dirks  
Keelin Kissane  
Lissa Oliver  
Dermot Davis  
Áine Denn  
Emma Gorman  
Jess Majekodunmi  
Chandrika Narayanan-Mohan  
Luán Ó Braonáin (Resigned 27 April 2022)  
Cathal Póirtéir (Resigned 27 April 2022)  
Tadhg Dorgan (Appointed 27 April 2022)  
Tristan Rosenstock (Appointed 27 April 2022)

The Secretary who served throughout the financial year was Lissa Oliver.

**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta subscribes to and is compliant with the following:

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

**The Irish Writers Centre - Áras Scribhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2022

**Principal Activity and Review of the Business**

The **Irish Writers Centre (IWC)** is the national resource organisation for writers on the island of Ireland. Now in our 31st year as Ireland's flagship Writers centre, our mission continues to support, develop and inform writers at all stages of their development, through membership, bursaries, residencies, professional training, information, mentoring, networking opportunities, creative writing courses and programmed events. A key function is to offer comprehensive career development opportunities to improve Writers income options.

In line with the 2014 Companies Act, the IWC is designated as a company limited by guarantee (CLG) not having a share capital. Registered Charity no. 20077655. Revenue no. CHY19738

**Our purpose** is to encourage and elevate writers to achieve their dreams and ambitions as part of a vital, bonded community. To that purpose, we connect with writers by offering a range of relevant supports, training, information and programmes, working collaboratively with strategic partners at a national and international level. The funding support we received from our main funders, the Arts Council and Arts Council of Northern Ireland (ACNI), enables us to foster connections between writers across the island of Ireland, a service to which we are deeply committed. We acknowledge and thank all of our core funders, the Arts Council, ACNI, Dublin City Council and Foras na Gaeilge for their trust and support of our endeavours as well as to acknowledge and thank Dublin UNESCO City of Literature for their support for our projects throughout the year.

We uphold our constitutional aim to remove barriers to participation by promoting equality, diversity and inclusion (EDI) principles as an ethos which permeates all that we do. Our commitment to EDI is transparent in that a range of bespoke programmes and supports have been programmed with festivals, libraries and UK partners aimed specifically for underrepresented writers, and through the appointment of team and board members from a range of diverse backgrounds.

The IWC continues to enjoy the much valued patronage of President Michael D. Higgins. The IWC also acknowledges and thanks our eminent IWC Ambassadors, John Banville, Anne Enright, Marian Keyes, Éilís Ní Dhuibhne, Joseph O'Connor, Mike McCormack and Ciara Ní É, all of whom make valuable contributions individually and collectively, and highlight the IWC's standing and importance to writers through their kind association.

As our supports move slowly back to the in-person space, online activities continue to be widely welcomed within our range of programming supports, with its facility to create access to a wider population across the island and beyond, also eliminating the ecological and financial impacts of travel. However, the need and importance of reconnection is evident in the rise of Writers groups, events and book launches taking place in our premises in Parnell Square. During the year, we increased opportunities across all of our supports and programmes, online and in-person, to meet demand, with 32% of overall income going directly back to writers in fees.

**New strategy:** In 2021, the board and team undertook an extensive strategy review and development, resulting in the delivery of a new strategy for 2022-26 which was launched on 28th April 2022. This report has been written to reflect the new strategy ideals and has been formatted to reflect the new goal priorities, and resulting outcomes for 2022.

**Mission:** The Irish Writers Centre's mission is to support a vibrant community of writers of all types and talents to develop their craft, capacity and confidence to thrive as a writer in the world.

We do this by: supporting writers at every stage of their career arc; curating a suite of professional development supports and training; providing information, advice, resources and opportunities; creating spaces (online and physical) where writers can meet and share ideas to create their own peer networks; creating collaborative developmental programmes and events which support their careers and connections with their audiences.

**Vision:** Our vision is for the future inspired by the tradition of the seanchai or storyteller, the highly valued custodian of the stories, knowledge and culture that defined and united a community. We want to live in a world where writers prosper, esteemed for the words and ideas that illuminate our lives and further our understanding.

**Ambition:** Over the next four years, we will affirm our place as the go-to support and development organisation for writers across the island, amplifying the openness, expertise and inclusivity which makes our work distinctive. We will cultivate a community of writers, a meitheal of resourceful, resilient individuals who will enable communities to multiply and diversify, creating their own networks of interest and support, both in the online and offline space. We will seek to minimise our environmental impact in all that we do, with the resources, skills, energy and imagination to deliver on our ambition. Any writer who writes or wishes to do so, should know and enjoy the embrace of the Irish Writers Centre.

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2022

**Structure, Governance and Management**

During 2022, the IWC operated steadily with a team of 6.4 full-time equivalent (FTE) team members there was little fluctuation in the team and no new appointments. Team members continued to work remotely until the latter half of the year when restrictions were eased, at which time we moved to a hybrid working model where team members worked from home on a 40-50% basis. The commitment and loyalty of this small team has been instrumental in the IWC's continuing success.

A staff and board training and development programme, supported by a board approved training budget, continued into 2022, and individuals took advantage to upskill themselves in the areas of leadership training, marketing and event management. Others updated their knowledge on new and existing policies which are directly relevant to the governance of the organisation.

The Irish Writers Centre board saw two of its members retire at the 2022 AGM on April 27th. Luán Ó Braonáin completed two three-year cycles and came to the end of his term of office, and Cathal Póirteir retired after one three-year cycle. We acknowledge and thank them for their time, dedication and contribution to the IWC over their years of service.

New appointments were made at the same AGM to welcome Tristan Rosenstock and Tadhg Dorgan to the board, bringing their expertise in Irish language and law respectively.

The Board, and especially its Governance and Risk sub-committee, continued to progress and review a range of governance compliance measures in 2022, supported by the IWC team. The Irish Writers Centre confirms that it is fully compliant with the Charities Governance Code as set out by the Charities Regulator, and considers itself to have a strong governance and policy infrastructure.

**Community and Engagement**

**Services, Supports and Information:**

We continued to provide professional supports to meet the needs of writers through training, information, networking opportunities and programmed events. Our creative writing courses for beginner, emerging and professional writers continued online and in-person, with our reach extending across the island and beyond. The mentoring schemes, writing residencies, and collaborative project opportunities continued both online and in-person, promoting wide-spread engagement and removing access barriers.

**Membership:**

There was a 3.74% overall increase in Membership, from 695 in 2021 to 721 in 2022. This includes a 17.7% increase in Professional Membership, from 248 in 2021 to 292 in 2022 and a slight decrease of 2.5% in Associate Membership, from 353 in 2021 to 344 in 2022. These figures reflect Writers desire to connect with the growing IWC community of writers, despite the closure of our building due to Covid-19 restrictions and staggered re-opening.

A piece of research on membership structures was commissioned towards developing a new membership proposition which was community-focused rather than benefits-driven. The recommendations of this research are being considered for delivery over the life of the new strategy.

**Resident Organisations:**

We continued to provide office space in our Parnell Square building for Stinging Fly magazine and Skein Press. Other resident organisations are Irish Pen and the Irish Writers Union, the latter having a nominee on the IWC board.

WORD the IWC professional members' group sought and received member profiles on the IWC website in a bid to increase their presence online.

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2022

**Achievements and Performance**

**IWC Strategy 2022-2026:**

In April 2022, we launched a strategy which expresses our purpose, ambition and goals for the next five years. It demonstrates our commitment to writers as defined through the provision of supports, information, training, programmes and networks which sustain writers throughout their career arc, from beginners to professionals. A review below describes activities delivered in 2022 following the format laid out in the strategy document.

**Goal 1: Support professional writers to advance their craft and career with confidence and resilience**

The pandemic revealed the essentiality of art and artists to our affective and intellectual lives. By contrast, the Words Ireland survey 2021 exposed how challenging it is to be a writer today. These two realities inform and impel the prioritisation of work to support professional writers. We are in a position of leadership from which we may shape thinking and generate actions to improve the well-being of professional writers and to advance their working conditions. As such, true to our purpose, we will uplift and upskill writers, supporting their ambitions for their craft as well as their right to earn a sustainable living from their writing.

**Direct Supports for Professional Writers:**

We are strong proponents of fair payment to writers and, since 2015 have published a transparent pay scales document (which also appears on the Words Ireland website) and is reviewed annually. This document outlines our fees and conditions according to the role for which we are engaging a writer. The information is unambiguous and transparent to ensure equal treatment for all writers employed by us in their stated role.

**State supports for Professional Writers** - The IWC continues to be the approved certifying body in recognising the status of professional writers who apply to the Social Welfare Scheme for self-employed artists, which was extended on a permanent basis in September 2019. The scheme was developed in partnership between the Department of Employment Affairs and Social Protection and the Department of Culture, Heritage and the Gaeltacht, as part of a key commitment to artists under the Creative Ireland programme.

Following on from the public consultation process for the development of the pilot Basic Income for the Arts (BIA) initiative, the IWC was asked to act as a certifying body for this important new strand of state support which acknowledges the status and contribution that artists play in our society on a national and international stage. The BIA pilot is ongoing for three years to 2025.

**Training Supports:** While the education programme continues to provide courses for writers at any stage, we have always been mindful of the needs of professional writers. To date, we have delivered this training under the monikers Mindshift and Propel, branded courses (which are often subvented) aimed at the career writer. In development of Goal 1 objectives, we created a new umbrella brand for this type of provision entitled Meridian, with two strands: Training and Wellbeing. Meridian is due to be launched in late spring 2023.

**Collaborative Programmes: Evolution**

In anticipation of the new strategy, we piloted our Evolution programme (EP), our first collaborative initiative for professional writers which ran from October 2021 to March 2022. They benefited from a suite of supports including bespoke career development, professional membership, fortnightly forum meetings, access to professional supports, and to the IWC team, Evolution Saturday, an opportunity to perform at a spoken word event, and the possibility of paid teaching internship with the University of Galway. The latter opportunity was created with Ambassador Mike McCormack and Dr. John Kenny who run the Creative Writing B.A. programme and the fees were sponsored by IWC Ambassador Marian Keyes.

Further to extensive evaluation throughout and after EP's end, the outcomes were so positive that we are continuing with it as part of our annual programme.

The 2022-23 writers are: Aingeala Flannery, Alice Kinsella, Amanda Geard, Christopher Linforth, Debbie McCune, Fiona Sherlock, Hilary McCollum, Megan Wynne, Rachel Coventry and Stephanie Conn.

**Residencies:**

**The Jack Harte and Lacuna Bursaries** (in partnership with the Tyrone Guthrie Centre)

The Jack Harte Bursary award returned after a temporary absence due to Covid 19, offering a professional writer a one-week fully resourced residency at the Tyrone Guthrie Centre (TGC). Named to honour the founder of the Irish Writers Centre, this is a competitive award which garners writers who are at the cusp of success. Previous awardees include Micheál Ó Conghaile, Jan Carson, Neil Hegarty, Henrietta McKerverey, Sarah Moore Fitzgerald and Liz Nugent. The 2022 awardee was Louise Phillips, author of *The Doll's House*, *Red Ribbons*, *Last Kiss*, *The Game Changer* and *The Hiding Game*.

# **The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

New for 2022, the Lacuna Bursary was designed to support an emerging writer from an underrepresented group to develop their writing at TGC. There is clearly a strong need for this type of support, as expressed in a competitive inaugural round of 42 applications. Mahito Indi Henderson was selected as the recipient of the award, demonstrating a growth in his development, as a writer who has previously participated in our EDI programmes.

### **Cill Rialaig Residencies** (in partnership with Cill Rialaig Arts Centre)

Autumn marked the eighth consecutive year of our fully-funded ten-day residencies in Cill Rialaig, Co. Kerry. The seven selected awardees Sasha de Buyl, Sonya Gildea, Niamh Scullion, Colette Ní Ghallchoir, Anne McDonald, Trish Bennett, and Maggie Breen spent ten days immersed in the writing of their own work, and also contributed reflections and ideas towards future IWC programming and writer development. Two Northern Irish and two Irish language writer places are supported by ACNI and Foras na Gaeilge, with the remaining three from core funding, supported by the Arts Council of Ireland.

**National Mentoring Programme:** In 2022 we took over stewardship of the National Mentoring Programme (NMP) for literature from Words Ireland, an association of seven literature organisations of which the IWC is part. Now in its sixth year, 38 NMP mentorships were awarded to emerging or professional writers. This is an important provision which allows mentees four sessions with a mentor over 12 months, allowing for extended feedback and reflection.

**Support for Writer-Led Projects:** This new area of provision is increasing, where writers, many of whom have participated in IWC collaborative programmes, come seeking support for their own curated projects involving other partners and artists. This is a welcome development and shows a level of independence and resourcefulness that we encourage in writers. Support varies widely from advice to financial resourcing or co-creation of a new project. Writers we've supported in 2022 include: Fiona O'Rourke, Rose Servitova, Melatu Uchenna Okorie, Jane Robinson and Mairead O'Donnell.

### **Goal 2: Enhance opportunities for people across all communities to explore and participate in creative writing**

The founding aim of the Irish Writers Centre was to provide open access to writing, creating opportunities for those whose voices were traditionally overlooked to find the confidence to express themselves and tell their stories. As Ireland changes, embracing new people and ways of being in the world, we will continue our commitment to encouraging writers of all types and talents, and especially those whose voice may be less heard, to explore and participate in creative writing. To that end, we look forward to breaking down real and perceived barriers to writing and to engagement with us, to increasing accessibility and to ensuring equality of opportunity.

**Public Engagement through our Creative Writing Programmes:** Our creative writing courses have gone from strength to strength as we continue to curate a range of courses online and in-person from writers at every stage of their development. The online option has been hugely important in being a greener source of provision, and in creating access to those with mobility issues, childcare demands, limited time and resources to attend courses in person. Participation was further boosted through the bursaries made available throughout the year, removing barriers in access presented by financial difficulties.

Courses continue to be the mainstay of our business model, where income is used to pay fees to writer-facilitators and to offset the cost of free initiatives for professional writers. In 2022, we rolled out our first asynchronous course which was piloted, evaluated and is now under review. The IWC courses continue to be recognised across the island and abroad for their quality, and as first port of call for writers wishing to develop their craft in a warm, professional environment.

**Information Provision:** A large part of our engagement with writers is concerned with information provision, as we field approximately 50 calls, emails or face-to-face enquiries daily. In addition, there is a high volume of visits to our website where national and international opportunities are listed regularly, including our own calls. We also provide information on our weekly newsletter and in our various social media channels highlighting opportunities from national and local funders as well as a wide range of relevant information to connect writers to each other.

**Equality, Diversity and Inclusion (EDI):** The IWC has been particularly proactive in the EDI space in the last year, and has created specific provision to actively encourage under-represented writers to engage in our supports. These include:

**Course Bursaries, Mentoring and Membership:** Since 2020, we have run different schemes for under-represented or financially constrained writers to avail of a €165 bursary (equivalent to a six-week course). These are paid for through funding provided by the Arts Council (40), ACNI (40) and Foras na Gaeilge for Irish language writers (12). Recipients apply through a light touch process and the shortlisted candidates are selected by an independent writer.

# **The Irish Writers Centre - Áras Scribhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**

## **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2022

In addition, with ACNI provision, we have been able to offer 30 mentorship opportunities and 20 membership places for Northern writers, where demand continues to be high, with demand outstripping available places.

**Mentor-Member Duo Programme:** This unique scheme was piloted in 2021 and offers IWC membership and a mentorship opportunity combined to under-represented writers in the Dublin City Council region. This initiative continued into 2022 and will be rolled out again in 2023.

### **New Irish Communities Workshop Programme (NIC):**

Since 2013, the NIC workshops have been a mainstay of our ethos of inclusion, aimed at those who do not have English as their first language. Mahito Indi Henderson was commissioned to review all aspects of the programme against its original ambitions and to consider substantive questions and options in NIC development. This research concluded in 2022 and the recommendations are being acted upon.

### **Collaborative Programmes: UpLift and Foundation**

**UpLift:** Young Leaders of Colour in Literature Initiative was created in partnership with Words of Colour Productions with funding from the British Council, and was designed to support awardees Gabrielle Fullam, Prin Okonkwo and Rafael Mendes, to train with British mentors and leaders of colour, with a view to encouraging them to develop as leaders and role models in the Irish literature sector, and to support us in reaching out to underrepresented writers through their networks. Mentored by Farhana Shaikh and Nick Makoha, the programme also invited ten writers of colour in Ireland and the UK to attend the workshop elements in a bid to create new networks.

**Foundation** was designed in partnership with Cúirt International Festival of Literature, as a pilot to support emerging writers from ethnic minority backgrounds who were featured in Cúirt and University of Galway's landmark publication *Breaking Ground Ireland*. The participating writers, who ranged in ethnicity, received access to writing courses, bespoke workshops and mentoring from Sharmilla Beezmohun, novelist, editor and co-founder of Speaking Volumes (UK). The programme culminated in performances at a special alumni edition of Culture Night in the IWC, where participants read from their work.

### **Climate Writing Group: Writing for a Change**

Established in 2021 by writer Lynn Buckle and launched by special guest Mary Robinson, former President of Ireland, the Climate Writing Group continues to be supported by Dublin UNESCO City of Literature. The free online workshops are hugely popular garnering an approximately 70 attendees (a 91% attendance rate). Led by Lynn, she has hosted numerous leaders in the field including Jessie Greengrass, Dr Fiona Gell, Kerri ní Dochartaigh, Rev. David White, Minister Martin Heydon TD, Sim Kern, Manchán Magan and Clodagh Daly.

### **Young Writer Delegates Programme (YWD):**

YWD is in its fifth year and is run in partnership with Cúirt, Dublin Book Festival and West Cork Literary Festival for four young writers aged 18-26 to immerse them in a literature festival, soak up the atmosphere and to contribute as active participants. YWD mentees were widely diverse in 2022, supported by mentors Danielle McLaughlin, Lisa McInerney and Sean Hewitt. Alumni YWDs were invited to participate in a special EDI focused Culture Night in 2022.

### **Goal 3: Cultivate an engaged community of writers and the strategic alliances that support our ambitions**

Our name is testament to our intent: to be at the heart of a vibrant and diverse community of writers across the island of Ireland. We recognise that writers work alone. We also know that writers want to be part of a community and to enjoy the sense of identification, the support and acceptance that such belonging brings. We will continue to nurture the community of writers we serve and to empower them to create their own networks and locales of support and learning. In turn, we will continue to maintain and develop the organisational partnerships and alliances that advance and extend our work. With a proven track record of collaborative practice, we will continue to use this approach to bring together the stakeholders that matter most to writers to consider and effect positive change.

### **Keynote Events 2022:**

#### **Takin' the Mic (Regular Spoken Word event)**

We hosted a number of bilingual Takin' the Mic events in 2022, including one as part of Dublin Book Festival and another on Culture Night, featuring special guests Adam Mohamed, Aifric Mac Aodha, Bob Gallagher, June Caldwell, Jean O'Brien and Aodán Ó Ceallaigh.

**Nollaig na mBan:** Took place online, live streamed with MC Jessica Traynor featuring Ailbhe Smyth, Kathleen MacMahon, Olivia Fitzsimons, Sree Sen and Alice Kinsella.

**Bealtaine Festival:** We hosted three partner events, including The Bealtaine Writers 3rd Anthology Launch, Bealtaine Writers Group and Bealtaine Book Club Interview with Peter Cunningham and Sue Leonard in our long standing association with this festival.

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2022

**Culture Night Late:** For the first time under this new initiative, we opened our doors from 6pm to midnight. The alumni programme featured readings from previous Young Writer Delegates, UpLift & Foundation Writers, as well as a writing workshop with Inkslingers, music from The Snug Set and Leila Jane, as well as a Bilingual Takin' the Mic. It was very well attended throughout the evening, with a diverse audience in attendance.

**Novel Fair 2022:** The launch event in April featured Laura McKenna, Aoife K. Walsh and Rick O'Shea, and marked the first decade of Novel Fair. This annual writing competition introduces twelve unpublished writers to publishers and agents in a speed-dating format. In 2022, we developed a hybrid version of the Fair, taking place both online and in person, facilitating participants from around the globe to attend. The Novel Fair 2022 winners were Rachel Blackmore, Conor Duggan, Brian Kelly, Brian Kirk, Alison Langley, Orla Mackey Phillips, James Richards, Phyllida Taylor and Linda Walsh, two of whom have already secured publishing deals with their books due for publication in 2024.

**Members' Christmas Party:** The first in-person Christmas party since 2019 welcomed members back into the building. We celebrated with readings from members of the New Irish Communities workshops, Associate and Professional Members, IWC Ambassador Mike McCormack and with music from Alain Servant. As is traditional, the winners of the Jack Harte Bursary and the Lacuna Bursary Award, were presented by Jack Harte and Dr Éimear O'Connor respectively.

Other events of note included various information sessions in person and online, and participation on panels at literary festivals to offer reflections and advice to writers.

**International:**

**Max Margles Writing Residency:** In partnership with Quebec Writers Federation, we created a new residency opportunity for a Quebec-based writer to be in Dublin for the month of August. As part of our association, we hosted Tracey Waddleton as a guest facilitator and chair on a panel which took place at the Autumn Open Day 2022.

**Goal 4: Secure the places and spaces that best enable our work across the island of Ireland**

Now entering our fourth decade as the go-to support and development organisation for writers, we want to affirm our place and our reach as an all-island entity. We will do so by maximising the potential afforded us by the physical and virtual spaces we inhabit and by proactively creating opportunities for a temporary or durational presence in sites and situations across the island. In this endeavour we will be mindful of our environmental impact and seek to use or develop spaces which are climate positive.

Our partnerships with many organisations across the island continue to grow. Long standing partners include residency partners Cill Rialaig and the Tyrone Guthrie Centre, and we are progressing international residency plans for 2023 with Varuna, the National Writers House in Australia. A new partner is Greywood Arts in Cork with whom we are supporting two new carers' mini-residencies.

We have always had strong links with literary festivals largely via our Young Writer Delegates programme - participant programmes in 2022 were Cúirt, West Cork Literary Festival and Dublin Book Festival. We also have strong ties and input with Belfast Book Festival, International Literature Festival Dublin and Kildare Readers' Festival.

A relatively new strand of programming in recent years has been the Libraries Engagement Programme, where we have developed bespoke outreach workshops and events with Kildare and Dublin City Libraries to connect readers with writers and their books. Our input emphasises a strong EDI programming strand and fair payment to writers using our published pay scales as a minimum standard.

Many of the above-named programmes continue to develop our digital reach across the island, augmenting the range of engagement opportunities for writers island-wide. In addition, most of the IWC collaborative programmes are designed with hybrid scheduling, creating better access to writers living outside Dublin, and reducing the environmental and financial costs of travel.

The Board continues its research into a fit-for-purpose home for the organisation and has created a Buildings sub-committee which seeks to address the issue of security of tenure to meet our evolving needs.

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 December 2022

**Goal 5: Ensure our future as an organisation with the knowledge, imagination and resources to thrive sustainably**

We want to be the best that we can be as an organisation so that we can support writers to be at their best in a thriving literary ecology. In that endeavour, we will continue to ensure our financial resilience, effect exemplary management and governance practices and activate policies in ways that make a meaningful difference. We will amplify our voice to tell our own story with pride and purpose and to champion writers. We know that how we do our work is as important as what we do. By bringing our values to life, we will ensure that the Irish Writers Centre is a great place to work and a highly-regarded organisation.

2022 was the year that the National Mentoring Programme came under the stewardship of the IWC. Arts Council funding increased by 17.5% from €200k in 2021 to €235k in 2022 reflecting a €30K increase for NMP alone, along with an additional €5K increase for core funding demonstrating the Arts Council's continued confidence in the IWC's performance and ability to deliver on behalf of writers in Ireland.

Arts Council of Northern Ireland's encouraging uplift to GBP £27,366 (€32,562) for 2022 – 2023 enabled us to enhance piloted project Northern Soul Roadshow to its full potential, as well as to continue with a range of valuable supports for Northern Irish writers.

Dublin City Council continued its support of the IWC with a repeat grant of €10K, as in 2021, the first year we were granted revenue client status.

Where 2021 was a year for reflection and preparation of the new strategy, 2022 took us on the journey of beginning to act on the 2022-26 strategy. As the roadmap to our ambitions, the strategy launch in April coincided with the wider opening of the country as the effects of the pandemic receded, and as audiences emerged to attend events with greater confidence.

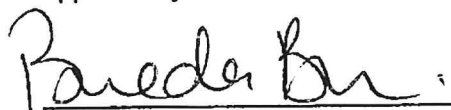
**Auditors**

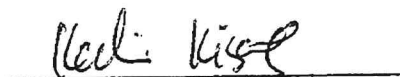
Carroll & Associates Accountants Ltd, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**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 19 Parnell Square, Dublin 1.

Approved by the Board of Directors on 26th April 2023 and signed on its behalf by:

  
Breda Brown  
Director

  
Keelin Kissane  
Director

**The Irish Writers' Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2022

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

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

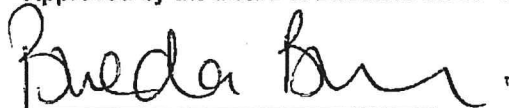
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

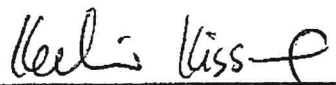
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Directors on 26<sup>th</sup> April 2023 and signed on its behalf by:



Breda Brown  
Director



Keelin Kissane  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann**

### **Cuideachta Faoi Theorainn Ráthaíochta**

#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the charity financial statements of The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the notes to the financial statements, including the summary of significant accounting policies set out in note 3. 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 charity as at 31 December 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and 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 charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

##### **Other Information**

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

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

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

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

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

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann**

### **Cuideachta Faoi Theorainn Ráthaíochta**

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

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

#### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 13, 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 charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

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

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

##### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity'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 charity'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 charity 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.

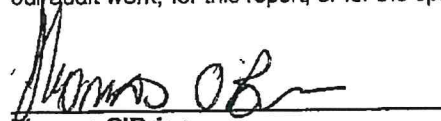
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## INDEPENDENT AUDITOR'S REPORT

to the Members of The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann  
Cuideachta Faoi Theorainn Ráthaíochta

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

Our report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas O'Brien

for and on behalf of

CARROLL & ASSOCIATES ACCOUNTANTS LTD

101 Templeogue Road

Terenure

Dublin 6W

Ireland

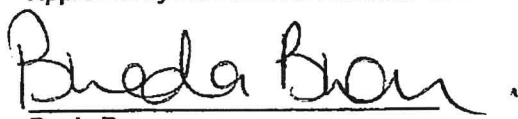
8<sup>th</sup> June 2023

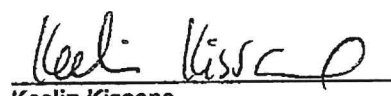
**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Incoming Resources</b>							
Charitable activities - Grants from governments and other co-funders	4.1	476,736	93,206	569,942	447,965	63,583	511,548
<b>Resources Expended</b>							
Charitable activities	5.1	469,137	93,206	562,343	430,416	63,583	493,999
<b>Net incoming/outgoing resources before transfers</b>		<b>7,599</b>	<b>-</b>	<b>7,599</b>	<b>17,549</b>	<b>-</b>	<b>17,549</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>7,599</b>	<b>-</b>	<b>7,599</b>	<b>17,549</b>	<b>-</b>	<b>17,549</b>
<b>Reconciliation of funds</b> Balances brought forward as at 1 January 2022	13	319,080	-	319,080	301,531	-	301,531
<b>Balances carried forward as at 31 December 2022</b>		<b>326,679</b>	<b>-</b>	<b>326,679</b>	<b>319,080</b>	<b>-</b>	<b>319,080</b>

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

Approved by the Board of Directors on 26th April 2023 and signed on its behalf by:

  
Breda Brown  
Director


  
Keelin Kissane  
Director

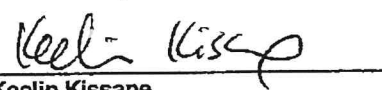
**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 December 2022

	Statement of Financial Activities	2022 €	2021 €
Gross income	Unrestricted funds	476,736	
	Restricted funds	93,206	
		<u>569,942</u>	<u>511,548</u>
Total income		569,942	511,548
Total expenditure		(562,343)	(493,999)
Net income/(expenditure)		<u>7,599</u>	<u>17,549</u>

The charity has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

Approved by the Board of Directors on 26th April 2023 and signed on its behalf by:

  
Breda Brown  
Director

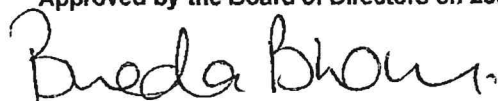
  
Keelin Kissane  
Director

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**BALANCE SHEET**  
as at 31 December 2022

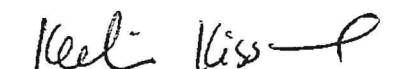
	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	9	126,974	127,474
<b>Current Assets</b>			
Debtors	10	2,723	1,756
Cash at bank and in hand		401,939	345,918
		404,662	347,674
<b>Creditors: Amounts falling due within one year</b>	11	(204,957)	(156,068)
<b>Net Current Assets</b>		199,705	191,606
<b>Total Assets less Current Liabilities</b>		326,679	319,080
<b>Funds</b>			
General fund (unrestricted)		326,679	319,080
<b>Total funds</b>	13	326,679	319,080

The total unrestricted funds includes a reserve of €(126,974) (2021 - €(126,974))

Approved by the Board of Directors on 26th April 2023 and signed on its behalf by:



Breda Brown  
Director



Keelin Kissane  
Director

**The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

**1. GRANT DETAILS**

**CORE Funding:**

Arts Council of Ireland: €235,000 Core Costs

Arts Council Northern Ireland: Lottery Funded Literature Programme for Northern Ireland €25,043 Restricted.

Other Restricted grants as per note 13.2 included the following grants.

National Mentoring Programme: €40,600

Dublin City Council: €16,085.

Foras na Gaeilge: €4,800.

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media: €3,678

Arts Council of Ireland: €3,000 Capital Funding grant.

The funds received from these grants are restricted to programmes and budgets agreed with the Grantor.

The Irish Writers Centre confirms that it has adequate control systems in place to manage granted funds.

Grants received in advance included in deferred income (Note 11) to be recognised next year are:

Arts Council Unrestricted Funding: €82,300

Professional Training Courses: €25,395

Arts Council Northern Ireland: €12,867

Membership & Events 2023 : €5,640

**2. GENERAL INFORMATION**

The Irish Writers Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 19 Parnell Square, Dublin 1 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

**3. 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 in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland.

**Statement of compliance**

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

**Cash flow statement**

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

**Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Income from charitable activities**

Income from charitable activities includes 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 charity. Income from government and other co-funders is recognised when the charity 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 charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity 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 charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity 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 charity is notified of entitlement.

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

**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:

Land and buildings under license	-	0%	Straight Line
Fixtures, fittings and equipment	-	12.5%	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 charity 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**

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

**The Irish Writers' Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

<b>4.</b>	<b>INCOME</b>				
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		€	€	€	€
	Income from Charitable Activities	476,736	-	476,736	447,965
	Arts Council Northern Ireland	-	25,043	25,043	25,814
	Other Restricted Grants	-	68,163	68,163	37,769
		<u>476,736</u>	<u>93,206</u>	<u>569,942</u>	<u>511,548</u>
<b>5.</b>	<b>EXPENDITURE</b>				
<b>5.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>
		€	€	€	€
	Costs of Charitable Activities	107,448	-	270,783	378,231
	Writers fees and direct costs	184,112	-	-	184,112
	Governance costs	-	-	-	4,025
		<u>291,560</u>	<u>-</u>	<u>270,783</u>	<u>562,343</u>
<b>6.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>			<b>2022</b>	<b>2021</b>
				€	€
	Salaries, wages and related costs			266,458	258,240
	Audit fees			4,325	4,025
				<u>270,783</u>	<u>262,265</u>
<b>7.</b>	<b>NET INCOMING RESOURCES</b>			<b>2022</b>	<b>2021</b>
				€	€
	<b>Net Incoming Resources are stated after charging/(crediting):</b>				
	Depreciation of tangible assets			500	500
	Auditor's remuneration:				
	- audit services			4,325	4,025

The Irish Writers' Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi  
Theorainn Ráthaíochta  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed during the financial year was as follows:

	2022 Number	2021 Number
Employees	9	8
The staff costs comprise:	2022 €	2021 €
Wages and salaries	240,880	230,294
Social security costs	25,578	24,605
	<b>266,458</b>	<b>254,899</b>

As per the requirements of the Department of Public Expenditure and Reform in relation to providing a table of the number of employees receiving over €60,000 benefits, only one employee received total benefits of over €60,000 during the year. The relevant figure was just over €61,000. There were no employer pension contributions.

**9. TANGIBLE FIXED ASSETS**

	Land and buildings under license €	Fixtures, fittings and equipment €	Total €
<b>Cost</b>			
At 31 December 2022	126,974	4,000	130,974
<b>Depreciation</b>			
At 1 January 2022	-	3,500	3,500
Charge for the financial year	-	500	500
At 31 December 2022	-	4,000	4,000
<b>Net book value</b>			
At 31 December 2022	<b>126,974</b>	<b>-</b>	<b>126,974</b>
At 31 December 2021	126,974	500	127,474

**10. DEBTORS**

	2022 €	2021 €
Prepayments	2,723	1,756

**11. CREDITORS**

**Amounts falling due within one year**

	2022 €	2021 €
Amounts owed to credit institutions	1,336	822
Trade creditors	11,791	6,777
Taxation and social security costs	5,386	5,285
Other creditors	13,432	12,075
Accruals	46,810	31,818
Deferred Income	126,202	99,291
	<b>204,957</b>	<b>156,068</b>

**The Irish Writers' Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**12. RESERVES**

	Reserve	Funds	Total
	€	€	€
At 1 January 2022	126,974	192,106	319,080
Surplus for the financial year	-	7,599	7,599
At 31 December 2022	<u>126,974</u>	<u>199,705</u>	<u>326,679</u>

**13. FUNDS**

**13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Total Funds
	€	€
At 1 January 2021	301,531	301,531
Movement during the financial year	17,549	17,549
At 31 December 2021	319,080	319,080
Movement during the financial year	7,599	7,599
At 31 December 2022	<u>326,679</u>	<u>326,679</u>

**13.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022	Income	Expenditure	Transfers between funds	Balance 31 December 2022
	€	€	€	€	€
Arts Council Northern Ireland	-	25,043	25,043	-	-
Other Restricted Grants	-	68,163	68,163	-	-
	<u>-</u>	<u>93,206</u>	<u>93,206</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>					
General funds	319,080	476,736	469,137	-	326,679
<b>Total funds</b>	<u>319,080</u>	<u>569,942</u>	<u>562,343</u>	<u>-</u>	<u>326,679</u>

**13.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Unrestricted general funds	126,974	404,662	(204,957)	326,679
	<u>126,974</u>	<u>404,662</u>	<u>(204,957)</u>	<u>326,679</u>

**14. STATUS**

The charity 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 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.

**The Irish Writers' Centre - Áras Scríbhneoirí Na hÉireann Cuideachta Faoi Theorainn Ráthaíochta**

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2022

**15. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**16. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on 26th April 2023.