Company registration number: 493045

Irish Street Art, Circus & Spectacle Network CLG
(A Company Limited by Guarantee and not having Share Capital)

Financial statements

for the financial year ended 31 December 2024

Irish Street Art, Circus & Spectacle Network CLG
(A Company Limited by Guarantee and not having Share Capital)

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Directors and other information

Directors	Miriam Dunne (Deceased 21/12/2024) Brian Rafferty Ahmad Al Ramahi (Appointed 14/05/2024) Jonah McGreevy Joshua Angelo Estrella Aisling Ní Cheallaigh Rachel Melaugh Aoife Carry
Secretary	Aisling Ní Cheallaigh
Company number	493045
Registered office	Irish Street Arts, Circus & Spectacle Networks CLG Block A Spawell Centre Spawell Road Wexford Y35E2FK
Business address	Spawell Centre Spawell Road Wexford Y35 E2FK
Auditor	Hennessy Kinsella 81 North Main Street Wexford Co Wexford Y35CXH6
Bankers	Bank of Ireland Plc Custom House Quay Co Wexford

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2024.

The Irish Street Arts, Circus and Spectacle Network CLG was incorporated on the 20th December 2010 and is a company limited by guarantee and not having a share capital. The objects of the company are charitable in nature and it has established charitable status (CHY no: 22248)

Financial Results

The Deficit for the financial year after providing for depreciation amounted to €7,216 (2023: Surplus €31,785).

At the end of the Financial Year, the company has assets of €187,825 (2023: €187,013) and liabilities of €74,150 (2023: €66,122). The Net Assets of the company decreased by €7,216.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

	Role	Attendance
Miriam Dunne (Deceased 21/12/2024)	Chairperson	100%
Brian Rafferty	Treasurer	80%
Ahmad Al Ramahi (Appointed 14/05/2024)		100%
Jonah McGreevy	Acting Chairperson	60%
Joshua Angelo Estrella		80%
Aisling Ní Cheallaigh	Secretary	60%
Rachel Melaugh		80%
Aoife Carry		80%

Governance

Two positions became available for renewal on the board of directors. Both Jonah McGreevy and Joshua Angelo Estrella were reappointed at the AGM on April 23rd 2024.

In addition, we worked closely with Boardmatch through the Board Leadership Academy. Through this programme we appointed Ahmad Al Ramahi on 14th May 2024 with skills in EDI, policy, governance and implementation.

Our Chairperson Miriam Dunne sadly passed away in December and Jonah McGreevy served as acting chair from December 21st 2024, until being formally appointed at the board meeting on February 5th 2025.

Principal activities

The Irish Street Arts, Circus and Spectacle Network (ISACS Network) is a membership organisation for the development of these collective art forms in and of Ireland.

Our vision is to be a leading example of an artist first members network which supports and grows the street, circus and spectacle artforms of Ireland.

Our mission is to celebrate our artforms, advocate for the policy and practical changes that will allow our artforms to flourish, grow our membership and sustain our organisation.

Directors report (continued)

Business review

ISACS received Strategic Funding for the seventh consecutive year in 2024 from the Arts Council of Ireland. This remained at a standstill level of €168,000 per annum from 2022 - 2024. In addition, we grew support significantly towards our organisation through Creative Ireland. We also expanded our international reach with additional support through Culture Ireland.

As a membership organisation for the development of the artforms of street, circus and spectacle arts our programme of work is informed by our members, their needs, the current environment and the availability of resources.

In 2024 we consolidated on our growth in our core team maintaining 3 full time and 1 part time staff member. We increased our membership highlighting the continuing growth and interest in the future of these artforms, for the supports that we offer artists and the breadth of the service that ISACS provides to the members.

The Directors acknowledge the results of the company which they are satisified gives a true representation of the company.

We have included an Overview Programme activity for 2024, which are included in notes 18-19.

Principal risks and uncertainties

The directors are aware of the risks to which the company is exposed, in particular those related to the operations and finances of the company. A comprehensive risk register is in place which identifies potential risks from environmental to global to financial. This is reviewed once a quarter by the Board of Directors.

Likely future developments

In 2025 ISACS will commence the development of a new strategic plan to inform future direction.

Members

Members of the charitable company guarantee to contribute an amount not exceeding €1.00 to the assets of the charitable company in the event of a winding up.

The ISACS Membership has grown by 19% from a total number of 262 in 2023 to a total of 311 in 2024.

Events after the end of the reporting period

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

Reserves Policy

The Board of Directors is committed to maintaining a level of a reserve, commensurate with the size of the organisation, to ensure the financial viability and sustainability of the organisation. The board of directors regard this as both good financial management and prudent.

The reserves fund is currently €113,675. The Board considers a reserve fund of 6 months of core expenses to be an optimum amount for an organisation of our size. The Board is actively working towards maintaining this goal.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Spawell Centre, Spawell Road, Wexford.

Relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

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

Statement of compliance

The directors of the company:

- acknowledge that they are responsible for securing the company's compliance with its relevant obligations; and
- confirm that the following have been done:
  (i) the drawing up of a statement setting out the company's policies (that, in the directors opinion, are appropriate to the company) respecting compliance by the company with its relevant obligations;
  (ii) the putting in place of appropriate arrangements or structures that are, in the directors opinion, designed to secure material compliance with the company's relevant obligations; and
  (iii) the conducting of a review, during the financial year, of any arrangements or structures that have been put in place.

Auditors

In Accordance with Section 380 to 385 of the Companies Act 2014, the auditors Hennessy Kinsella,will continue in office.

The Directors Report was approved by the Board of Directors on 29 April 2025 and signed on behalf of the Board by:

Jonah McGreevy	Brian Rafferty
Director	Director

Irish Street Art, Circus & Spectacle Network CLG
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Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under 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 profit or loss 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 then apply them consistently;
- make judgments 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 business.

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

Jonah McGreevy	Brian Rafferty
Director	Director
29 April 2025	

Independent auditor's report to the members of Irish Street Art, Circus & Spectacle Network CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Street Art, Circus & Spectacle Network CLG for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, statement of income and retained earnings, balance sheet, statement of cash flows and notes to the financial statements, including a 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.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its loss 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 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 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 the financial statements in Ireland, including the Ethical Standard 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 company's ability to continue as a going concern for a period of at least twelve months from 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.

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

We have nothing to report in this regard.

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' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 made. 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, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

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.

Siobhán Hennessy

For and on behalf of
Hennessy Kinsella
Statutory Auditors & Accountants
81 North Main Street
Wexford
Co Wexford
Y35CXH6

29 April 2025

Irish Street Art, Circus & Spectacle Network CLG
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure account
Financial year ended 31 December 2024

	Note	2024 €	2023 €
Income	5	492,443	364,415
Cost of sales		(313,916)	(158,729)
Gross Surplus		178,527	205,686
Administrative expenses		(185,743)	(173,901)
Operating (Deficit) Surplus		(7,216)	31,785
(Deficit) Surplus before taxation		(7,216)	31,785
(Deficit) Surplus for the financial year		(7,216)	31,785

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 14 to 21 form part of these financial statements.

Irish Street Art, Circus & Spectacle Network CLG
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Statement of income and retained earnings
Financial year ended 31 December 2024

	2024	2023
	€	€
(Deficit) Surplus for the financial year	(7,216)	31,785
Retained earnings at the start of the financial year	120,891	89,106
Retained earnings at the end of the financial year	113,675	120,891

Irish Street Art, Circus & Spectacle Network CLG
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Balance sheet
As at 31 December 2024

	Note	2024 €	€	2023 €	€
Fixed assets					
Tangible assets	8	2,081		2,467	
			2,081		2,467
Current assets					
Debtors	9	-		4,310	
Cash at bank and in hand		185,744		180,236	
		185,744		184,546	
Creditors: amounts falling due within one year	10	(74,150)		(66,122)	
Net current assets			111,594		118,424
Total assets less current liabilities			113,675		120,891
Net assets			113,675		120,891
Capital and reserves					
Income and expenditure account			113,675		120,891
Members funds			113,675		120,891

These financial statements were approved by the board of directors on 29 April 2025 and signed on behalf of the board by:

Jonah McGreevy
Director

Brian Rafferty
Director

Company registration number: 493045

The notes on pages 14 to 21 form part of these financial statements.

Statement of cash flows
Financial year ended 31 December 2024

	2024	2023
	€	€
Cash flows from operating activities		
(Deficit) Surplus for the financial year	(7,216)	31,785
Adjustments for:		
Depreciation of tangible assets	1,372	1,410
Accrued expenses/(income)	21,160	(2,102)
Changes in:		
Trade and other debtors	4,310	680
Trade and other creditors	(13,132)	58,251
Cash generated from operations	6,494	90,024
Cash flows from investing activities		
Purchase of tangible assets	(986)	(900)
Net cash used in investing activities	(986)	(900)
Net increase/(decrease) in cash and cash equivalents	5,508	89,124
Cash and cash equivalents at beginning of financial year	180,236	91,112
Cash and cash equivalents at end of financial year	185,744	180,236

1. General information

The company is a private company limited by guarantee, registered in Republic of Ireland. The address of the registered office is Irish Street Arts, Circus & Spectacle Networks CLG, Block A, Spawell Centre, Spawell Road, Wexford, Y35E2FK.
The nature of the company's operation and its principal activities are set out in the Director's Report.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through Income and Expenditure and comply with the Financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 41 and the Companies Act 2014.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income

Income is included in the statement of financial activities when the charity is legally entilted to it, its financial value can be qualified with reasonable certainty and there is reasonable certainty of its ultimate receipt.

Grant income from operating activities, in furtherance of the charity's objectives is accounted for on a receivable basis through the Income and Expenditure account as required, unless there are performance conditions in which case they are accounted for once the conditions are satisfied.

Tangible assets
Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:
Fittings fixtures and equipment 25 %

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Government grants
Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Trade and other debtors
Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate.

Cash and cash equivalents
Cash and cash equivalents include cash on hand, demand deposits.

Creditors and accruals
Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

4. Limited by guarantee

Each member of the company undertakes to contribute to the assets of the company in the event of it 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 of the costs, charges and expenditure of the winding up, and for the adjustments of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

5. Income

Income arises from:

	Year ended 2024	Year ended 2023
	€	€
Arts Council Grant	168,000	168,000
Wexford County Council Grants	9,350	6,600
Membership Income	14,611	12,487
Reimbursed expenses	7,119	2,326
Culture Ireland Grant	24,557	17,100
The Heritage Council	16,531	
Creative Ireland Grant	239,285	118,252
Capacity Building Support Scheme		26,956
Other Income	9,990	12,694
Creative Europe Desk Ireland	3,000	-
	492,443	364,415

Arts Council Grant
Name of Grant: Strategic Grant
Purpose of Grant: To assist with the cost of the management and delivery of the company's resources and support programmes.
Total Funds €168,000
Divisible as follows:
Received in the Financial Year €214,300
Advanced in December 2024 re 2025 : Funding €46,300
Unrestricted Funding for core and artistic purpose

The company has adequate financial control systems in place to manage granted funds.

The whole of the company's income is attributed to its market in the Republic of Ireland and is derived from the principal activity of support and advocacy for the development of the street art, circus and spectacle artforms.

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 4 (2023: 3).

	Year Year ended 2024	Year Year ended 2023
	€	€
Wages and salaries	145,088	115,104
Social insurance costs	15,559	12,653
	160,647	127,757

7. Appropriation of Income and Expenditure Account

	2024	2023
	€	€
At the start of the financial year	120,891	89,106
(Deficit) Surplus for the financial year	(7,216)	31,785
At the end of the financial year	113,675	120,891

8. Tangible assets

	Fixtures, fittings and equipment	**Total**
	€	**€**
Cost		
At 1 January 2024	9,224	9,224
Additions	986	986
At 31 December 2024	10,210	10,210
Depreciation		
At 1 January 2024	6,757	6,757
Charge for the financial year	1,372	1,372
At 31 December 2024	8,129	8,129
Carrying amount		
At 31 December 2024	2,081	2,081
At 31 December 2023	2,467	2,467

9. Debtors

	2024	2023
	€	€
Trade debtors	-	4,310

10. Creditors: amounts falling due within one year

	2024	2023
	€	€
Tax and social insurance:		
PAYE and social welfare	3,217	2,849
Accruals	24,633	3,473
Deferred income	46,300	59,800
	74,150	66,122

11. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	€	€	€
Cash and cash equivalents	180,236	5,508	185,744

12. Capital commitments

There were no capital commitments at the year ended 31 December 2024.

13. Events after the end of the reporting period

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

14. Ethical standards

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

15. OVERVIEW OF PROGRAMME ACTIVITY 2024

Programme Highlights:
2024 saw ISACS expand and grow their activities across a number of areas:

Nationally
The delivery of the Circus Explored programme across the whole island of Ireland continued with the support of Creative Ireland. This has really allowed ISACS to invest in the next generation through member organisations In your Space - Derry, Circusful - Belfast, Galway Community Circus, Circus Factory - Cork, Cloughjordan Circus Club and Dublin Circus Project - connecting young artists North and South of our island. We are very pleased to say that we now have a three-year funding commitment through Creative Ireland for same to run from 2025 - 2027.

Internationally
We hosted a wide delegation of 20 international programmers and festival makers with the support of Culture Ireland at both Spraoi - Waterford and the National Circus Festival of Ireland - Tralee, where they met over 90 ISACS artists.
We hosted the Circostrada Network at Waterford Spraoi through the DIVE programme. Over 80 professional delegates from Ireland to Egypt, Portugal to Finland attended. Over 9 artists presented artists' pitches, presentations, work and one new piece was commissioned for a site responsive piece called 'An Triúr Deirfiúr' by Hannah Scully, Charlotte Bruce, Safire Hikari and Beth McNinch.
We also facilitated over 8 international Irish showcases in regions such as Finland, Mallorca, Cumbria and Columbia. In addition, we hosted a professional stand and presence at one of Europe's largest international street arts festivals & marketplaces - Fira Tarrèga supported by Culture Ireland.

Locally
On a local level we built the ISACS HQ in Wexford into a national info hub, library and resource centre for conducting research, writing plans, proposals and finding focus. The ISACS hotdesk was used multiple times across 2024. This is graciously supported by the Wexford County Council Arts Department.

Other highlights include:

Artistic Residencies
We supported four diverse artistic residencies across Ireland and across artforms - JumpStart, Lift, NEST & Áras Éanna.

16. REPRESENTATION & ADVOCACY

Artform development
We partnered with SpringMoves Dance Festival, and the National Opera House to present 'Where Dance meets Circus' together with Cikada Circus and supported by Wexford County Council.
The DELVE programme enables artists to attend and participate in arts festivals across Ireland. Ten artists were supported through DELVE to attend four different arts festivals in 2024. In addition, we supported 8 artists with bursaries to attend artform specific masterclasses and trainings.

Professional Development
We hosted 9 direct sector specific training programmes for 161 ISACS members and opened the door to training led by multiple agencies across Ireland and beyond. In addition, we supported a number of internal staff and board training programmes to upskill from within across the year.

EDI development
We delivered an EDI (Equality, Diversity & Inclusion) partnership programme between four strategically funded street and circus organisations - Macnas, Spraoi, Galway Community Circus and Irish Aerial Creation centre. This was led by Noeleen Hartigan and funded through the Arts Council Capacity Building support scheme. It has resulted in a comprehensive piece of research which looks at EDI patterns throughout the ISACS network and makes a commitment and an action plan towards building EDI practices across the work of all these organisations and therefore growing a culture of change throughout the street arts and circus communities.

Advocacy
ISACS participated and contributed with many consultation groups, policy discussion papers, studies, surveys, roundtables, trainings and presentations across 2024 including working specifically on the pre-budget submission with the National Campaign for the Arts, as well as on the area of Insurance Reform with the Alliance for Insurance Reform.

Research
We received additional funding through the Heritage Council in 2024 to deliver a mapping project 'Towards an Irish Showmans Archive' in collaboration with the Irish Showmen's Guild, the University of Galway and Archives Ireland.

17. Approval of financial statements

The Board of Directors approved these financial statements for issue on 29 April 2025.

Irish Street Art, Circus & Spectacle Network CLG
(A Company Limited by Guarantee and not having Share Capital)

The following pages do not form part of the statutory accounts.

Irish Street Art, Circus & Spectacle Network CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and expenditure account (continued)
Financial year ended 31 December 2024

	2024	2023
	€	€
Income		
Arts Council Grant	168,000	168,000
Wexford County Council Grants	9,350	6,600
Membership Income	14,611	12,487
Reimbursed expenses	7,119	2,326
Culture Ireland Grant	24,557	17,100
The Heritage Council	16,531	-
Creative Europe Desk Ireland	3,000	-
Creative Ireland Grant	239,285	118,252
Capacity Building Support Scheme	-	26,956
Other Income	9,990	12,694
	492,443	364,415
Cost of sales		
Programme of Activities	(313,916)	(158,729)
	(313,916)	(158,729)
Gross Surplus	178,527	205,686
Gross Surplus percentage	36.3%	56.4%
Overheads		
Administrative expenses	(185,743)	(173,901)
	(185,743)	(173,901)
Operating (Defict) Surplus	(7,216)	31,785
Operating surplus percentage	1.5%	8.7%
(Deficit) Surplus for the year	(7,216)	31,785

Irish Street Art, Circus & Spectacle Network CLG
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and expenditure account (continued)
Financial year ended 31 December 2024

	2024	2023
	€	€
Overheads		
Administrative expenses		
CEO Wages	(52,830)	(50,519)
Communication officer wages	(46,136)	(31,902)
Operations & Partnerships Manager wages	(46,617)	(45,336)
Membership Engagement Officer	(15,064)	(3,792)
Insurance	(830)	(861)
Rent ,Light and heat	(1,575)	(1,530)
Advertising and office expenses	(119)	(261)
Telephone	(1,364)	(1,387)
Training	(758)	(715)
PR Consultant	-	(2,475)
Advocacy meetings	-	(229)
Marketing website administration	(3,440)	(5,682)
Legal and professional	(664)	(2,384)
Board Governance	(50)	(7,380)
Auditors remuneration	(3,100)	(2,976)
Bank charges	(725)	(510)
Company development	(3,392)	(4,311)
Software	(2,510)	(2,833)
Board expenses	(176)	(2,779)
Donation -Alliance	(2,000)	(2,250)
Subscriptions	(1,090)	(923)
Sundry costs	(1,931)	(1,456)
Depreciation of tangible assets	(1,372)	(1,410)
	(185,743)	(173,901)