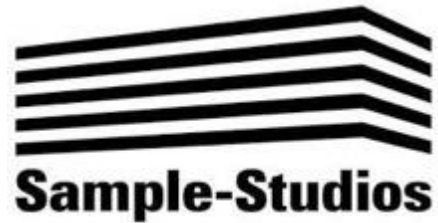


ANNUAL REPORT 2024

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1. About Sample-Studios

Reporting Period:

This Annual Report refers to the reporting period January 1st - December 31st 2024

Organisation Name and Address: Sample-Studios CLG, Churchfield Industrial Estate, John F. Connolly Road, Churchfield, Cork City, T23 XV50

Organisation Contact Details: director@sample-studios.com/
0863509668

Company Number: 495880

Registered Charity Number: 20205874

Charitable Status

Having been granted charitable status in November 2020, Sample-Studios was fully compliant with the Charities Governance Code by the deadline, October 31st 2021. We continued to be compliant in 2022, 2023 and 2024. In early 2024, we engaged Omra Support Agency to carry out an independent review of our governance compliance and reporting practices - the findings of which stated that we are in full compliance and, in fact, in line with many requirements associated with 'complex' charities, even though Sample-Studios is currently a 'non complex charity'.

Main Object: To support and promote emerging and established contemporary practitioners of the arts from Cork and beyond, through affordable artist-run studios, to sustain and develop local, regional and international initiatives and to promote research and community outreach projects.

Charitable Purpose: The advancement of the arts, culture, heritage or sciences.

2. Our Story: Summary of Sample-Studios' Purpose & Activities



Emmet Brickley, *Final Figures* (16 Jan - 22 Feb 2025), The Lord Mayor's Pavilion.

2a) Mission, Vision and Purpose

Mission: We deliver on our purpose and vision to drive creative practice and cultural vibrancy in Cork in 3 ways:

- high quality and affordable studio space
- professional development and supports
- opportunities to show or make work with local and national partners and the community

Vision: Sample-Studios will be a catalyst in the artistic and cultural vibrancy of Cork and the creative community beyond.

Purpose: At Sample-Studios we launch, support and sustain creative careers and practices in Cork.

2b.) Chairperson's Statement



Matthew Whyte, Development & Communications Coordinator, hosts local sponsor Gurrabraher Credit Union in Sample-Studios.

Sample-Studios is a not-for-profit arts organisation dedicated to supporting the professional development of visual artists and contemporary arts practitioners in Cork city and beyond. What began as a volunteer-led initiative in 2011 has evolved into a vibrant professional organisation with a committed team managing artist studios and shared facilities, tailored residencies, and city-wide exhibition and education programmes.

In 2024, our programmes, services, and resources reached more than 27,000 beneficiaries—an extraordinary achievement. We delivered 19 exhibitions, 315 events, eight residency programmes, four education programmes, and three international studio exchanges. Membership grew to 150 artists, a 17 percent increase on 2023, representing practitioners at every career stage and across diverse visual disciplines, from Cork, across Ireland, and further afield. Through our membership, exhibitions, and partnerships, Sample-Studios now enjoys both national and international reach, alongside a steadily growing local and regional profile.

Among our notable achievements in 2024 was the presentation of a highly successful STAMP Festival, delivered from Triskel Arts Centre—an ambitious, high-quality programme that showcased our ability to create work of real scale and impact for Cork artists and audiences. We also hosted the Second Symposium on Digital Art in Ireland (13–14 June) in collaboration with the UCC Department of Digital Humanities, underlining our role in leading art-form development and fostering critical discourse.

Our progress was made possible through the steadfast support of our funding partners. We are deeply grateful to the Arts Council of Ireland, whose continued and increased investment sustains our work: Workspace Scheme funding underpins the provision of high-quality, affordable studios, Arts Grants support our exhibitions and education programmes, the International Residencies Initiative Scheme funds our exchange with San Francisco Artist Studios, the Festival Investment Scheme 2024 supports the annual STAMP Festival, the Late Night Events Fund, in partnership with Cork Midsummer Festival and Triskel Arts Centre, enables a series of late-night music events.

We also thank Cork City Council for its ongoing backing through Arts Grants, which support our exhibitions at the Lord Mayor's Pavilion and a series of online professional-development workshops with San Francisco Artist Studios through the Twinning Cities Fund. Additional STAMP Festival funding was provided by Creative Ireland, via the Cork City Council Arts Office.

Our family of supporters continued to grow. Rethink Ireland backed our Studios of Sanctuary programme for artists from migrant, refugee, and asylum-seeking backgrounds through their Impact for Munster Fund. Tomar Trust, via Community Foundation Ireland, provided vital support to expand both Studios of Sanctuary and the Cork Creative Careers Programme, which reached over 1,000 pupils, building on strong engagement since 2022. We were also delighted to receive continued corporate sponsorship from Eli Lilly, whose partnership offers meaningful support across our programmes.

The commitment of these public, corporate, and philanthropic partners enables us to do more for more artists and audiences every year.

None of these achievements would have been possible without the exceptional dedication of our staff team. Aoibhie McCarthy, Artistic Director; Kim-Ling Morris, Financial Manager; Sinéad Barrett, Programme Coordinator; Kevin O'Keeffe, Facilities Coordinator; Dr Matthew Whyte, Fundraising Fellow; and Éanna Heavey, Facilities Assistant each bring expertise, imagination, and tireless energy to every aspect of Sample-Studios' work.

In particular, I want to recognise Aoibhie McCarthy's outstanding leadership. Operating with severely limited resources—most notably the ongoing challenge of constrained physical space—Aoibhie has nevertheless enabled Sample-Studios not merely to survive but to flourish. The organisation's growing national and international profile is a direct testament to her vision, ingenuity, and what can only be described as work of near-miraculous perseverance.

I also wish to express my gratitude to my fellow Board members, whose insight and generosity of time underpin our collective success. We offer our sincere thanks to those who concluded their service this year, especially Rebecca Bradley, for their invaluable contributions. At the same time, we are delighted to welcome our newest Board members, whose fresh perspectives and commitment will help guide Sample-Studios into its next chapter.

On behalf of the Board, I extend heartfelt thanks to our dedicated staff team, our members and our many supporters. Together, we are ensuring that Sample-Studios remains a cornerstone of Cork's cultural life and a platform for artists to create, connect, and thrive.

2c.) Company Secretary's Statement



Shell (Steel) by Holly Halligan on display in The Lord Mayor's Pavilion as part of the *Graduate Showcase* (12 Sep - 12 Oct 2025).

Sample-Studios is now one of Ireland's largest artist studios, one that delivers quality facilities and supports for its members, quality programming for audiences and one that develops and delivers meaningful partnerships regionally, nationally and internationally with an increasingly diversified family of supporters.

The extent to which we advanced the ambitions and vision outlined in our Strategic Plan 2023-2027 is significant and reflected in the Arts Council's extremely positive summary feedback on our most recent Arts Grants application, which bears referencing at length:

“Sample Studios have successfully developed an artistic programme of exceptional ambition in addition to its activities as an artists’ studios provider and Studio of Sanctuary network member. . . The visual arts practice and cultural management experience behind the direction and curation of the programme is evidenced likewise and is extremely high in quality and relevant qualifications. The commissioning policy is excellent . . . There is clear evidence of an outstanding commitment by the applicant, an artist-led organisation, to advance curatorial practices.”

A central focus continues to be the need for a new premises that would allow us to consolidate our facilities and programming - this emerged as a key strategic goal of our organisation for this 5-year period and as our lease concludes in early 2027, the case for a consolidated hub becomes more urgent. The team undertook advocacy training in 2024 with a view to engaging with local government on the topic. Informational packs were sent to all Cork City Councillors and senior executives to ensure they are up to date with the impact of our work and urgency of our case for support.

Board of Directors and Staff

By the close of 2024, our membership stood at 136 artists, we had delivered 6 residencies, 4 educational programmes, 316 events, 16 exhibitions and over 27,000 engagements. This impact is delivered by a hardworking, dedicated and small team.

The most significant change to Sample-Studios’ team in 2024 was the addition of Dr. Matthew Whyte in the new role of Development and Communications Coordinator. This role is part funded by the Business to Arts Fundraising Fellowship from May 2024-May 2026 during which time Matthew will avail of an accelerated training programme in arts fundraising. His role is focused on the implementation of our Fundraising Plan and our Marketing & Communications Plan. Sample-Studios secured one of only two Fundraising Fellowship positions available nationally in 2024. Matthew completed his probation during 2024 and is a valued member of the team who has made a significant impact in the first 6 months of his tenure and integrated seamlessly into our team.

All other existing staff were retained into 2024: Aoibhie McCarthy continued in her role as fulltime Artistic Director. Kim-Ling Morris continued in her role as Financial Manager, 1 day per week. Sinéad Barrett continued in her role of Programme Coordinator, 2 days per week. Kevin O’Keeffe continued in his role as Facilities Coordinator at 4 days per week. Eanna Heavey continued as Facilities Assistant which supports the cleaning of the studios. All staff are now offered 1to1 Support and Supervision meetings 2-3 times annually.

In 2024, our Board members Rebecca Bradley and Eileen O’ Hara retired from the Board, with our gratitude for their time, energy and dedication. In

late 2023, a skills analysis of our Board was conducted and particular gaps identified which we sought to recruit to address in 2024. Arising from this process, we engaged with Boardmatch and attendance at their Board Recruitment 'Speed Dating' event, through which we recruited Deirdre Corcoran, Director of Chapter, a designer, brand specialist and business owner, who will support Sample-Studios' development and communications activity. Through Boardmatch's matching process, we were connected with Anne Brennan, Head of Function responsible for Legal & Policy in the Enforcement Advisory Division in the Central Bank of Ireland, who will support our governance and finance. Finally, through our own work with Cork City Council and our desire to work in better alignment with local government to meet our goals, we recruited Seamus Coghlan, former Head of Economic Development in Cork City Council.

A Succession Plan and recruitment pipeline was developed in 2024 and will be enacted in 2025.



Ashleigh Ellis, Sample-Studios' inaugural Eco Artist in Residence in The Lord Mayor's Pavilion, offers a public Eco Arts Workshop in Fitzgerald's Park.

2d.) Treasurer's Statement

Sample-Studios has been significantly supported by the Arts Council of Ireland. We are hugely grateful for this ongoing support and vote of confidence in our work we do for artists and audiences.

The Arts Council total funding for 2024 was €130,000 - while significantly down on 2023 we were fortunate to be beneficiaries of Rethink Ireland of €68,000. The collaboration with the Triskel Arts Centre jointly supported by the Arts Council was a welcomed interface of €12,000.

2024 saw an increase in support from Cork City Council to €33,000 allowing Sample-Studios to increase its footprint in the city's culture and arts scene. The innovative Island City Cork's Urban Sculpture Trail Walking Tours received €5,000. Stamp 2024 iteration received support of €10,000 along with the annual Arts Grant of €10,000 ensuring the programs we run benefit not only the community but the artists themselves being financially rewarded. Culture Night and the Late Night Economy grant of €2,100 allowed for a new wave of events for our city. The Twinning Grant of €4,500 in 2024 has supported the celebration of 10 years with San Francisco in 2025.

Business to Arts Funding fellowship for 2024 of €7,500 allowed Sample Studios to look at the strategic appointment of a dedicated staff member to explore options for both revenue, philanthropic and grant funding. This appointment has been hugely successful for Sample Studios and we look forward to even greater success in 2025.

Garranerbraher Credit Union were back on board again in 2024 to sponsor PhotoGo 2024 - €3,000 ensuring that our reach to the younger audience allows opportunities for them in the photography field.

The Community Foundation of Ireland awarded Sample-Studios a further €20,000 to continue with our Studios of Sanctuary residency activity in 2024

Thanks to all our partners, public, philanthropic and private for their support. The accounts for 2023 were returned in September 2024 and those for 2024 are returned in September 2025.

3. Structure, Governance and Management



Elize de Beer prepares work in Sample-Studios Project Room for solo exhibition.

3a) Trustees, Board Directors/Committee Members

Dr. James O Sullivan, Chairperson: Attended 7 of 7 Board Meetings

Jacqui Feely, Treasurer: Attended 5 of 7 Board Meetings

John MacMonagle, Company Secretary: Attended 4 of 7 Board Meetings

Sarah Jayne Booth: Attended 6 of 7 Board Meetings

Dr. Michael Waldron: Attended 5 of 7 Board Meetings

Dr. Darius Whelan: Attended 5 of 7 Board Meetings

Rebecca Bradley: Attended 4 of 5 Board Meetings (Retired September 2024)

Eileen O'Hara: Attended 3 of 7 2023 Board Meetings (Retired December 2024)

Deirdre Corcoran: Attended 3 of 3 Board Meetings (Appointed September 2024)

Anne Brennan: Attended 2 of 2 Board Meetings (Appointed October 2024)

Seamus Coghlan: Attended 1 of 1 Board Meetings (Appointed December 2024)

Company Members

Aideen Quirke

Kim-Ling Morris

Sarah-Jayne Booth

Rebecca Bradley

Carl Dixon

Eileen O'Hara

Darius Whelan

3b) Governance Structures



Tadgh Crowley, Senior Curator in Glucksman Gallery, gives a presentation as part of Sample-Studios Young Curators & Critics Programme.

Legal structure: Sample-Studios is a Company Limited by Guarantee and became a Registered Charity in 2020.

Governance Standards: Sample-Studios is fully compliant with the Charities Governance Code and submitted its compliance report in October 2024.

3c) Staff

Aoibhie McCarthy, Artistic Director (Fulltime)

Kim-Ling Morris, Financial Manager (Part Time)

Sinéad Barrett, Programme Coordinator (Part Time)

Kevin O' Keeffe, Facilities Coordinator (Part Time)

Eanna Heavey, Facilities Assistant (Part Time)

Dr Matthew Whyte, Development and Communications Coordinator and Fundraising Fellow (Appointed May 2024, Fulltime)

4. Objectives, Achievements and Performance



Exhibition by The Project Twins in St Luke's Crypt.

4a) Objectives for 2024

- 1) Deliver affordable workspaces for artists and creative practitioners
- 2) Sustain and grow our membership
- 3) Deliver quality professional development, mentorship and artist residencies
- 4) Present year-round exhibitions and events programme
- 5) Deliver education and outreach programming in schools and the community.
- 6) Increase and diversify our income sources from public, private, philanthropic and self generated sources.
- 7) Research, identify and advocate for a new studio premises
- 8) Key Deliverable: 3rd annual STAMP Festival
- 9) Key Deliverable: Digital Art in Ireland Symposium
- 10) Key Deliverable: Develop/deliver two new awards supporting emerging practitioners in partnership with Cork Midsummer Festival/ Cork International Film Festival/ National Sculpture Factory

4b) Key Outputs in 2024



Studios of Sanctuary participant Viktoria Kondratieva hosts a painting workshop in Cork City

Artists Studios and Creative Workspaces

Our premises in Churchfield Industrial Estate affords our members 30 shared and private work spaces as well as Process Room, Project Room, Darkroom, Storage Facilities, Computer Suite, Spray Shed and Canteen. In 2024, we secured funding to carry out an Energy Audit. Arising from its recommendations, we upgraded 50% of the lighting in the building to energy efficient LED lighting and will continue these upgrades in 2025. We installed water heaters in the bathrooms, canteen and large communal sink for cleaning artists materials. We also purchased a new iMac for communal members use through a grant from the Local Community Development Committee.

Membership

In 2024, Sample-Studios successfully grew its membership to 152 active members - 20% growth on 2023 and growing the Creative Network memberships considerably. Demand for studios continued steadily, with consistent uptake which served to demonstrate the potential for growth into larger premises.

Member Events, Professional Development, Mentorship & Residencies

Members were offered 39 in-person and online professional development events throughout the year, offering peer-to-peer skills development opportunities in topics such as securing corporate sponsorship, applying for Arts Council bursaries and engaging Curators with your Work. The Professional Development Programme in 2024 was enhanced by the introduction of a summer series of Curators visits which included Curator Visit: Brian Mac Domhnaill (The Lavit Gallery), Michael Waldron (Crawford Art Gallery), Valerie Byrne, (Cork City Council Public Art), Chris Clarke (The Glucksman) and Miguel Amado (Sirius Arts Centre)

Sample-Studios offered eight supported residency programmes in 2024, designed to launch and sustain creative careers in Cork, which directly supported graduates, postgraduates and artists from marginalised communities: Studios of Sanctuary Residency, Postgraduate Curatorial Residency, Graduate Associate Membership Residencies and partnership residencies on Spike Island and in CSN Tramore Road Campus. We also developed new residency offerings with members including a new 'Maritime' themed residency exchange in Brittany, France and a residency programme in partnership with Triskel Arts Centre. In 2024 we also started a new partnership, TRISKEL SAMPLE Project Space offering nine Artists in Residencies in the space and 10 exhibitions/events. We also had a Summer Nature Art / Residency in The Lord Mayor's Pavilion with Ashleigh Ellis.



Joy in the Park 2024: Elize de Beer hosts a pop-up screen printing workshop in The Lord Mayor's Pavilion, attended by 375 people.

Awards

Sample-Studios Cork Midsummer Festival Emerging Artist Award

In 2022, Sample-Studios partnered with Cork Midsummer Festival to offer a new Emerging Artist Award, giving a visual artist at the start of their career journey the opportunity to develop and present work as part of Cork Midsummer Festival.

In 2023, Riki Matsuda was awarded the 2nd Sample-Studios Cork Midsummer Festival Emerging Artist Award by open call, which includes a €2000 bursary, membership of Sample-Studios and production supports

from Cork Midsummer Festival to present new work as part of the Festival in 2024. In advance of presenting her multidisciplinary installations and pop up performances at Cork Midsummer Festival in June 2024, Riki Matsuda engaged in a focused residency in Triskel Arts Centre in March and April 2024. During this time, she developed the series of work 'I'm Okay, You're Okay', three public installations spread across Cork City that playfully discussed the humor within misunderstandings and the myriad ways in which communication keeps us connected. Her work 'The Way The Wind Blows: You Give Up / I Give In' was presented over two white flags flying over Cork City Hall and RTÉ Cork, Fr. Matthew Quay. Nestled amongst the countless posters, site notices, and traffic signs, are the private letters and intimate thoughts she's shared with anyone willing to find them called 'Public Notices', some of which are still on display. Finally, the third work was a performative piece with collaborator Haru, the film from which and costumes were displayed in Plugd.

Riki Matsuda is a Japanese-Irish artist based in Cork. She received her BFA from CCAD in Ohio and relocated to Cork, Ireland in 2019. Her multidisciplinary practice centres around communication and how language serves and deserts us. Through installations and interactive work, Matsuda creates a space for unlearning by playing with misunderstandings, the limitations of language, the complexity of feeling, and the need for physical communication. Matsuda has taken part in Cork's STAMP Festival as well as the Cavan Arts Festival, Culture Night 2023, Sample-Studios Members Summer Exhibition and was included in The Irish Contemporaries {ii} based in L.A.

Parallax Emerging Film Artist Award



Opening Reception of 'Dropped Frames' by Asha Murray in The Lord Mayor's Pavilion.

In 2023, Sample-Studios partnered with Cork International Film Festival and the National Sculpture Factory to deliver a new artist residency programme focused on supporting emerging film artists. The Award provides a €5000 bursary, membership of Sample-Studios and associated professional development training and the opportunity to present a solo exhibition in The Lord Mayor's Pavilion in November as part of the Cork International Film Festival.

Following a competitive national open call to recent graduate film artists, Asha Murray was selected for the second Parallax Emerging Film Artist Award 2023/4. Asha Murray graduated from BA Fine Art in Limerick School of Art and Design in 2023. She is a multidisciplinary artist who creates experimental films in tandem with textile work of tufted collages. She presented her first solo exhibition in The Lord Mayor's Pavilion in November 2024 'Dropped Frames' which reflected her experience of serious illness including losing her sight temporarily, through a playful video shop and doctors waiting room installation of tufted works and artist film. The Pavillion was transformed to a dreamlike space of hand tufted everyday objects, sounds and film. You were invited to immerse yourself in nostalgia and select a film from Asha's creations, reminiscent of Xtravision Friday

Night evenings. Asha subsequently secured a solo exhibition in the RHA in 2024.

Exhibitions Programme

2024 was Sample-Studios' fifth year of tenancy of The Lord Mayor's Pavilion. This space offers Sample-Studios a high traffic/high visibility, City-Centre exhibition venue, which enables the organisation to present members work, as well as present audience engagement initiatives and profile raising exhibitions year-round. Additional funding supported us to extend opening hours to include Sundays which greatly enhanced visitor engagement figures. The Lord Mayor's Pavilion also affords Sample-Studios an additional studio space which supports Programme Coordination.

Off-site pop up exhibitions were also presented in The Address Hotel and TRISKEL SAMPLE Project Space offering nine Artists in Residencies in the space and 10 exhibitions/events. Sample-Studios presented 21 on and off site exhibitions in 2024:

1. The Address Hotel - Tetiana Milshyna
2. 'Swan Song', Dearbhail Connon Solo Exhibition, The Lord Mayor's Pavilion (Dec 2023-Jan 2024)
3. 'Hidden Past Potential Futures', curated by Kim Crowley, (Jan – Feb 2024) exhibition with A4 Sounds Dublin and Engage Studios Galway
4. 'Contemporary Perspectives', Group Exhibition of San Francisco Artist Studios Members (Feb – Apr 2024)
5. 'The Dancing Grass', Gerry Davis Solo Exhibition, (Apr – Jun 2024)
6. 'The Object Itself', Digital Art Group Exhibition curated by Dr Robin Parmar: Aoife Claffey, Manuel McCarthy Valderrama, Cailean Finn, (Jun – Jul 2024)
7. 'Annual Members Summer Exhibition', group exhibition of Sample-Studios members, (Jul – Sep 2024)
8. MTU Crawford College of Art & Design Graduate Showcase, group exhibition: Lisa O'Sullivan, Dee Hurley, Holly Halligan, (Sep – Oct 2024)
9. 'All that Remains' Spike Island Summer Residency Exhibition, partnership with Spike Island & Sirius Arts Centre, residency with LaveryRing: (Oct – Nov 2024)
10. 'PhotoGo' Community photography exhibition and online. (Nov-Dec 2024)
11. 'Dropped Frames' solo exhibition by Asha Murray, Parallax Emerging Film Artist Awardee, Presented by National Sculpture Factory, Cork International Film Festival and Sample-Studios, (Nov – Dec 2024)
12. 'Brid's Tearooms' solo exhibition by Bríd Heffernan in collaboration with Crawford Supported Studios and Crawford Art Gallery, (Dec 2024 – Jan 2025)
13. Triskel - Residency and Exhibition Riki Matsuda
14. Triskel - Group exhibition, STAMP Festival 2024
15. Triskel - Residency and Exhibition by Riki Matsuda

16. Triskel - Residency and Exhibition by Kayleigh Maimaran
17. Triskel - Cork Harbour Festival Exhibition by Etoin Melville
18. Triskel - Maritime Exhibition by Embardee Collective
19. Triskel - Residency by Etoin Melville
20. Triskel - Residency and Exhibition by Joe Heffernan
21. Triskel - Residency and Exhibition by Grace Haynes

The TRISKEL SAMPLE Project Space arose from Sample-Studios' involvement in Triskel Arts Centre's Visual Art Strategy development, of which it was part in an advisory capacity alongside the National Sculpture Factory. This Strategy identified the need for more developmental spaces as well as spaces to present for emerging and mid career artists. This new partnership between Triskel and Sample-Studios transformed Triskel's gallery, which had been largely unused since 2019, into a visual arts project space for artists, especially emerging and mid-career artists, to test ideas and to develop new work that can be seen by the public. Triskel Sample Project Space offers tangible career development and audience engagement opportunities to artists in Cork City, where they have a safe space to develop new ideas, within which risk-taking is possible. Throughout 2024, the space hosted project-focused artist residencies offering Sample-Studios members Kayleigh Maimaran, Etoin Melville, Joseph Heffernan and Grace Haynes a focused and intensive space where they can develop and test their burgeoning projects in a hybrid workspace/public space. In some cases, artists have presented a culminating exhibition, screening, or performance. A number of artists offered free public workshops.

Additionally, the Triskel Sample Project Space provides a meaningful platform for existing collaborative projects including Riki Matsuda's Sample-Studios Cork Midsummer Festival Emerging Artist Award, the STAMP Festival group exhibition and the 'Maritime' residency, an artist-led studio exchange residency between artists in Brittany, France, and Cork including Sample-Studios members Ida Mitrani, Rebecca Bradley and Caroline Boyfield, who exhibited the work arising from this exchange throughout summer 2024. In 2024, Triskel invited Sample-Studios to develop a 3 year programme for the space. Members have been selected via open call for 2025, 2026 and shortlisted for 2027. In a short space of time and in the absence of Crawford Art Gallery from September 2024 for renovations, this space has become a critical piece of arts infrastructure for local artists and audiences alike.

Education Programme

In 2024 we delivered three different education programmes:

- Creative Careers Programme
- Young Curators & Critics Programme,

- Photogo



Olivia Golden in Nagle Community School as part of Cork Creative Careers Programme

In 2024, Sample-Studios delivered **Creative Careers programme from January - May 2024**, delivering our education and outreach programme to 7 secondary schools 7 primary schools and a Cope Foundation Community Hub, increasing our impact in the community.

The Cork Creative Careers Programme is aimed at Transition Year students in secondary schools and 6th class students in primary schools, to enable them, before they enter first year or their Leaving Cert years, to gain an understanding of different creative career paths, explore their own creativity and meet local creative practitioners. Sample-Studios worked with 7 Secondary schools and 7 Primary schools and delivered 140 workshops in Drawing, Print, Illustration, Film and Music, Books and Zines. Over 1000 students and teachers were engaged and feedback was enormously positive.

We were grateful for the support of the Community Foundation for Ireland which made this programme possible in 2024.



Music production workshop in Mayfield Community School with Stevie G as part of Cork Creative Careers Programme 2025.

Promotional Video with Aoife Claffey, Olivia Golden and Stevie Grainger:
<https://youtu.be/dJIXt0Qqi20?si=zV4l1OIJl43dIE2K>

https://youtu.be/5Cg1Sv_OrII?si=fNrV1zkPbGBKwEg4

https://youtu.be/pBtzp-JgSeM?si=HNzxZnh_BXM-tJaU

From September - December 2024, Sample-Studios delivered the Cork **Young Curators & Critics Programme**, with 24 students aged 17 -25 participating in weekly talks, workshops and tours over 10 weeks. This programme offered tailored talks, workshops and self-directed arts experiences with local arts professionals. It also offered them an opportunity to learn about creative career paths, specifically the role of the curator and critic. The group were taken on tours of The Glucksman, The Lord Mayor's Pavilion, and a walking tour of Cork's Island City Urban Sculpture Tour.

Workshops included:

- Artists in resident talk with [Chris Finnegan](#)
- Glucksman tour with [Tadhg Crowley](#)

- Lord Mayor's Pavilion and Spike Island exhibition residency and tour with Sinead Barrett
- Island City Sculpture Tour with Dr Matthew Whyte
- Watercolours workshop with [Tetiana Milshyna](#)
- Petrykivka painting with [Viktoria Kondratieva](#)
- Bookbinding with [Elize De beer](#)
- Artist Funding with Aoibhie McCarthy
- Art History with Dr Matthew Whyte
- Curating with Michael Waldron



Prints from workshop with Aoife Claffey on the Creative Careers Programme

PhotoGo is an annual community photography competition and exhibition presented by Sample-Studios. PhotoGo 2024 ran workshops in October with transition year students and gave them an opportunity to enter our PhotoGo Competition. Just over 100 entries were received for the competition and the photo entries were displayed in the windows of The Lord Mayor's Pavilion, Fitzgerald's Park, from November - January and prizes and Certificates of Commendation were given to five students from five different schools in the City.

Kate McElroy delivered 12 workshops to 5 schools in Cork City. 300 students participated in the workshops and we have over 170 entries for our Photogo

competition. All entries are on a 3D online exhibition and the shortlisted entries were displayed in The Window of The Lord Mayor's Pavilion from November 2024 - January 2025.

Special Projects



STAMP 2024 indoor market in Triskel Christchurch.

STAMP Festival

In 2024, Sample-Studios delivered a number of high profile, high quality and ambitious events and initiatives.

In May 2024, Sample-Studios partnered with Benchspace, Cork Craft and Design and Shandon Arts Studios, funded by Creative Ireland, The Arts Council Festival Investment Scheme, Cork City Council and DCCI to present the 3rd annual STAMP Festival. The Festival was founded in 2022 as a way to promote Cork's cultural community particularly to tourist audiences. In 2022, it was delivered across 11 venues, in 2023 it was presented in The Counting House which was reopened for the first time with the Festival. This year, STAMP was held in The Triskel Arts Centre and enabled us to present the Festival throughout the building, including previously unused balcony areas as workshop spaces.

This Festival presented over 35 events, talks, a craft market and an exhibition over 3 days. It was attended by over 1200 people and was a resounding

success, offering profile, positive press coverage and audience engagement for Sample-Studios.

"This is a chance for visitors from Cork and beyond to embrace their creativity and gain new insight into the work of our talented artists, craftspeople and designers who are contributing to Cork's cultural vibrancy. We want to shed light on the local talent here in Cork and allow people to experience some creativity for themselves." Michelle Carew, Cork City Council Arts Officer

Digital Art in Ireland



Dr Giuseppe Torre (University of Limerick) presents on Phenomenology & Digital Art.

Sample-Studios has partnered with University College Cork's Department of Digital Humanities and Future Humanities Institute since 2021 to develop a suite of much needed resources for digital artists and scholars. The first Digital Art in Ireland Symposium in 2022 was fully subscribed and feedback was hugely positive about the need for such a forum for practitioners to share practice and network. We identified a need for documentation of this form of practice in Ireland so the Symposium was followed by the publication of the book 'Digital Art in Ireland: Reflections and Visuals' in 2023. The book presents the work of 12 contemporary practitioners,

alongside essays from leading scholars, critics and commentators. The open access version was launched in mid 2023, followed by the hardcopy book launch at the BETA Festival Dublin in November 2023.

The 2nd Digital Art in Ireland Symposium took place in UCC, from 13-14 June 2024, bringing together 120 digital artists, scholars, and policy makers from Ireland and the UK. This activity has been complimented by an annual exhibition focusing on digital arts practitioners, which in 2022 was curated by Dr. Conor McGarrigle (TUD), in 2023 by Dr. James O’Sullivan (UCC) and in 2024 by Dr. Robin Parmar (UL). The 3rd Symposium of Digital Art in Ireland will take place in June 2026.

Spike Island Residency and Exhibition 2024

Entering its fourth successful year, our now annual Spike Island Summer Residency culminated in “All That Remains”, an exhibition of work at The Lord Mayor’s Pavilion by artist duo Liam Lavery and Eithne Ring. This partnership between Sample-Studios and Spike Island is now bolstered by artist accommodation and mentorship from Sirius Arts Centre, Cobh. The partners also adjudicated and selected the recipients of the 2025 residency.

Lavery Ring’s project delved into the complexities of the human condition, focusing on themes of incarceration, crime, punishment, displacement, and resistance. At the heart of the exhibition was “The Smell of Crime”, a series of “bottled” stories of crime and punishment, capturing the emotional weight of isolation and confinement through scent.



Installation image of LaveryRing's exhibition 'All That Remains' in The Lord Mayor's Pavilion.

Island City: Cork's Urban Sculpture Trail Public Tours

In 2024, Sample-Studios entered a contract with Cork City Council Arts Office to deliver a series of free public tours led by Dr. Matthew Whyte as part of an engagement project surrounding the recently-installed collection of public sculpture making up the Island City Sculpture Trail. These tours were piloted on Culture Night 2024 and are offered on a monthly basis throughout 2025. Sample-Studios staff collaborated with Cork City Council Arts Office and Arts & Disability Ireland to incorporate an innovative series of access provisions into these tours, making them accessible to those with visual and hearing impairments. Throughout 2025, bespoke tours offered to groups with specific access needs include ISL tours for members of Cork Deaf Club and a Ukrainian language tour with translation by Sample-Studios member Viktoria Kondratieva. These tours have consistently been fully subscribed.



Dr. Matthew Whyte leads a public tour of Island City: Cork's Urban Sculpture Trail.

Art History Reframed: Public Lecture Series

In autumn 2024, Sample-Studios offered a new lecture series in Triskel Christchurch entitled Art History Reframed, presented by Dr. Matthew Whyte. This 6-week series centred on important moments in the history of art from Classical Antiquity to the Italian Renaissance. The series was a considerable success, reaching 457 engagements throughout the inaugural series. A follow-up lecture series will commence on 18 March 2025, continuing for 6 weeks in Triskel Christchurch and covering the history of art from the 16th to the 19th century.

9.57 Sunset: Late Night Music Events



Flowershop performs at a Late Night music event as part of 9:57 Sunset in Triskel Arts Centre

In 2024, building upon the partnership established with Triskel Arts Centre on the TRISKEL SAMPLE Project Space and Cork Midsummer Festival on our Emerging Artist Award, the three partners applied for new Night Time Economy Funding for Late Night arts events. The partners came together to programme 4 nights of electronic music across the two weekends of Cork Midsummer Festival. Across the two weekends, artist Kayleigh Maimaran created an immersive installation 'chill out' space in the TRISKEL SAMPLE Project Space and other members' artist film work was presented in transitory spaces in the building. The programme presented Cindytalk, Howlbux, Kate NV and Felisha Ledesma in Christchurch, curated by Emer Yip for Sample-Studios. After midnight, the party continued into the black

box space, the Theatre Development Centre (TDC) nearby where 5lowershop presented late-night experimental dance music, DJ sets and live performances by collaborators like Vi (Jeffrey Weeter and Eric Browne) Cáit (Radiant Love / Dip), Ikeaboy and Darqhorse.

All 4 nights were well attended, exceeding box office targets and demonstrating a significant appetite for quality curated late night arts events.

TRISKEL SAMPLE Project Space

TRISKEL SAMPLE Project Space is a partnership established in 2024 between Triskel Arts Centre and Sample-Studios, arising from an extended period of strategic review. Sample-Studios has worked in partnership with Triskel Arts Centre since 2022 to assess the needs of the visual arts community and how the Arts Centre might best work to underpin their ambition. TRISKEL SAMPLE Project Space was established to provide a visual arts developmental project space for artists to test ideas, develop new work, experiment and take risks within a hybrid artist workspace/public exhibition space model that is unique in this region.

In its pilot year in 2024, the space hosted project-focused artist residencies offering Sample-Studios members Kayleigh Maimaran, Etaoin Melville, Joseph Heffernan and Grace Haynes a focused and intensive space to develop and test their burgeoning projects with audiences, target groups and curators. In many cases, artists presented a culminating exhibition, screening, or performance. Additionally, the TRISKEL SAMPLE Project Space provided a meaningful platform for existing collaborative projects including Riki Matsuda's Sample-Studios Cork Midsummer Festival Emerging Artist Award, Paul McKenna's Cork County Council's Dearcán Award and the 'Maritime' residency, an artist-led studio exchange residency between artists in Brittany, France, and Cork including Sample-Studios members Ida Mitrani, Rebecca Bradley and Caroline Boyfield, who exhibited the work arising from this exchange in the Project Space during summer 2024.

In its first year, 32 artists presented 8 Exhibitions and facilitated 25 free public events. Feedback from artists and audiences alike has been clear - there is a demonstrative need for this infrastructure to be maintained, developed and protected in Cork by Triskel Arts Centre and Sample-Studios, and that this partnership is the most comprehensive way of ensuring the

development of the space continues to be closely aligned to those needs as they evolve. As a result of the success of the pilot, Triskel Arts Centre invited us to develop a 2-3 year programme of residencies and exhibitions.

Make or Break 2024

In August 2024 Sample-Studios was contracted by Cork County Council and Kerry County Council to coordinate their Creative Ireland project "Make or Break"

The "Make or Break" Creative Workplace Workshops aim to foster creativity, well-being, and collaboration within workplaces by offering engaging workshops led by professional artists. These workshops are designed to enhance team dynamics, boost innovation, and promote mental health through creative expression.. Each organisation was offered 6 workshops delivered on site at lunch break.

To ensure a diverse range of creative workshops, we engaged with local artists from both counties in various disciplines, including sketchbooking, printmaking, embroidery, card making. We reached out to 24 artists in Cork and Kerry. Of these, 17 artists expressed interest and confirmed their availability to offer workshops, 12 of which were members of Sample-Studios. We delivered workshops to 15 different organisations using 12 different artists. (10 artists were Sample members and 3 artists facilitated 2 different organisations) This strong response from the artist community ensures that we can provide a wide range of workshops tailored to the specific needs of different workplaces.



Elize De Beer in the National Maritime College for a bookbinding Make or Break workshop.

The outreach campaign targeted businesses and public institutions in both Cork and Kerry, with the objective of introducing the benefits of creative workshops in professional settings. In 2024 , 31 organisations were prospected through direct outreach efforts, including email campaigns and phone calls, and contacts with representative organisations. In a number of cases, exploratory meetings and site visits were undertaken to better understand the context and needs of the organisations. Out of these, 15 organisations confirmed their participation and booked workshops.

From October - December 2024 we had 1129 participants in 91 Make or Break workshops coordinated with The Cork County Council and Kerry County Council in 15 different organisations

4c) Beneficiaries



Sample-Studios member Elinor O'Donovan pictured in her studio.

Sample-Studios key beneficiaries include:

- Visual artists and creative practitioners
- Emerging and Marginalised Artists, Curators and Arts Managers
- The wider arts community in Cork
- The wider arts community in Munster and Ireland
- Traditional arts attendees and audiences
- General public / non-traditional arts attendees
- Communities, particularly within the Northside of Cork City
- Schools and students

- Business communities engaging in the Make or Break programme

4d) Challenges

The need and demand for Sample-Studios' services and facilities continues to grow at a significant pace, a pace which is not always matched by our own resource development and capacity with 2.5 full time equivalent staff. With our membership growing by a further 20% in 2024 and 315 events delivered in 2024, the awarding of the Business to Arts Fundraising Fellowship came at a critical juncture, creating a new fulltime Communications and Development role from May 2024. This additional capacity has been transformative in the first 6 months, creating new income streams, promoting better awareness of our impact and creating capacity

for the key strategic needs of the organisation such as the need for a new premises.

The urgent need for a new studio premises in which to consolidate and make accessible all of our facilities and resources continues to be apparent. Again in 2024, the needs of an increasingly aging building fabric have been costly and time consuming to meet. In 2023, a potential 1000 sq metre premises in Blackpool was identified, fit out plans developed and costed at €750-900,000. In 2024, a Business Plan was developed with support from Rethink Ireland and sent to all local Councillors to support fundraising efforts. Further advocacy and lobbying training was undertaken in 2024. A private donation of €100,000 was secured from a private donor through Community Foundation for Ireland towards meeting these fit out costs.

In 2024, the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media announced an Artist Workspaces Scheme grant that would offer €50,000 - 300,000 to support the development of new workspaces in local authority owned sites. Despite Cork City Council having recently undertaken a comprehensive mapping exercise of existing and potential arts infrastructure, no suitable sites were identified by the Arts Office or Sample-Studios. From September - November 2024, Sample-Studios partnered with UCC School of Architecture to host a postgraduate placement with a research focus on 'urban acupuncture' - the use of disused and derelict sites for community use. Through this research, we have identified another potential site in Farranferris and conducted a site visit in late 2024. Further site visits for the team and Board will take place in early 2025. The search for a new premises is an important but significant draw on resources and capacity for a small team.

5. Finance

Sample-Studios are required to have fully audited accounts and we are working with Paul Dennehy of IFAC. Audited accounts are required for our public funders but also allows us to be transparent with our stakeholders , philanthropists, granters members and staff. From year to year there is a relentless financial pressure to ensure we can maintain staff and services in order to achieve our mission statement. In the last five years we have grown in terms of reach and impact despite not having a fixed source of income or permanent home.

Since 2022 we have been able to ensure a growing reserve which will allow us to continue for at least six months as required by the Arts Council should funding cease. As of 31.12.2024 this reserve now stands at €41,070. This ensures that our focus protects the future investment in Sample Studios. What is achieved by the team is remarkable given the financial precarity of our budget year on year.

Self generated income increased in 2024, mainly arising from increased membership uptake and fees but also from use of facilities such as our storage facilities. Through the provision of mentorship and a quality professional development programme which focused on supporting members' resilience and ability to access additional funding and opportunities for their practice, our members have been able to secure their own individual bursaries and awards in 2024. Sample-Studios and our members are entering 2025 in a strong financial position. Our need for more defined funding remains constant, our need for a more permanent home is critical, and our commitment to our members is unwavering for 2025.

6. Future Plans: Looking Ahead to 2025



Installation in TRISKEL SAMPLE Project Space by Riki Matsuda, winner of Sample-Studios/Cork Midsummer Festival Emerging Artist Award 2024.

Since 2020,

- Our membership has increased by 127%
- Our audiences have increased by 806%
Including 1000+ school children
- Our annual turnover has increased by 325%
Including 300% increase in funding from Cork City Council
- Our team of two part-time staff has grown to include two full-time and 4 part-time staff

Sample-Studios reputation and profile as one of Ireland's largest artist studios, with an ambitious and award-winning exhibitions, education and professional development programme has solidified and is evidenced in the

growth of our audiences and family of supporters and partners, which improves the quality of our offering for artists and is always our central focus.

Every aspect of our Strategic Plan has been initiated and, in some instances, advanced more significantly than anticipated. The aspiration for better quality, more central, accessible and sustainable facilities has been significantly advanced through sustained efforts on our part to explore all avenues. Our team expanded with the very welcome addition of Dr. Matthew Whyte in the role of Fundraising Fellow, enabling new and increased income streams and much-needed capacity in relation to communications. Having renewed our Marketing and Communications Plan and added a detailed Implementation Plan to our Fundraising Plan in 2024, the focus in 2025 will be to explore new funding opportunities from EU sources, philanthropic partners and new self-generated income sources. Our Board expanded in 2024 to include Brand Strategist Deirdre Corcoran, Solicitor Anne Brennan, and former Head of Economic Development in Cork City Council, Seamus Coghlan. Their insights, skills and networks will support our continued ambitious growth and consolidation in 2025.

Sample-Studios team and Board will continue to progress our case for new premises in 2025 through every available avenue as we believe this represents a viable and sustainable pathway to creating much needed quality accessible infrastructure for our artists and our audiences.

Appendix - Financial Statements

Company registration number: 495880

**Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2024

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

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Sample-Studios Company Limited by Guarantee
Company limited by guarantee

Directors and other information

Directors	Sarah Booth John MacMonagle Rebecca Bradley James O'Sullivan Michael Waldron Darius Whelan Jacqueline Feely Anne Brennan (Appointed 16 October 2024) Seamus Coghlan (Appointed 13 December 2024) Eileen O'Hara (Resigned 13 December 2024)
Secretary	John MacMonagle
Company number	495880
Charity number	CHY 22648
Registered office	Churchfield Industrial Estate Churchfield Co. Cork
Auditor	IFAC Audit Services Limited Unit 32 Danville Business Park Kilkenny
Bankers	Gurrabraher Credit Union Baker's Rd Gurrabraher Cork AIB 66 South Mall Cork
Solicitors	Comyn Kelleher Tobin 2 George's Quay Cork

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Directors report

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

Principal activities and review of the business

The principal activity of the company during the year under review was to support and promote emerging and established contemporary practitioners of the arts. In addition, its aim is to sustain and develop local, regional and international initiatives and to promote research and community outreach projects.

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

There has been no significant change in these activities during the financial year ended 31 December 2024.

Financial results

The surplus for the financial year after providing for depreciation amounted to €26,584 (2023 - €11,837)

Statement of the Chairperson

Sample-Studios is a not-for-profit arts organisation that supports the professional development of visual artists and contemporary arts practitioners in Cork City and beyond. What began as a volunteer-led initiative in 2011 has grown into a professional arts organisation with a dedicated team that manages: artist studios and shared facilities, tailored residencies and city-wide exhibition and education programmes.

Sample-Studios' programmes, services and resources had over 27,000 beneficiaries in 2024 - an extraordinary output. We delivered 19 exhibitions, 315 events, 8 residency programmes, 4 education programmes, and 3 international studio exchange programmes. Our membership grew to 150 members - a 17% increase from the close of 2023 - from all career stages and a variety of visual disciplines, from Cork, Ireland and abroad. In terms of our membership, our exhibitions and our partnerships, Sample-Studios truly has national and international reach, as well as growing local and regional profile.

Notable achievements in 2024 include the presentation of a highly successful STAMP Festival delivered from Triskel Arts Centre - an impressive example of Sample-Studios leading with ambition, quality and scale for the benefit of Cork artists and audiences. The 2nd Symposium on Digital Art in Ireland took place on 13-14 June in collaboration with UCC Department of Digital Humanities, an important example of how Sample-Studios can lead artform development.

We are grateful for the continued and increased support of our major funder The Arts Council of Ireland who support provision of high quality and affordable workspaces for our artists through the Workspace Scheme; our exhibitions and education programmes through the Arts Grants, our international residency exchange with San Francisco Artist Studios through the International Residencies Initiative Scheme, the 3rd annual STAMP Festival through the Festival Investment Scheme 2024, and a series of late night music events in collaboration with Cork Midsummer Festival in Triskel Arts Centre through the Late Night Events fund.

We express our appreciation to Cork City Council for the continuation of their support via the Arts Grants, which supports our exhibition programme in The Lord Mayor's Pavilion as well as a series of online professional development workshops with San Francisco Artist Studios through the Twinning Cities Fund. Additionally, we received funding for the STAMP Festival from Creative Ireland, via Cork City Council Arts Office.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Directors report (continued)

Our family of supporters grew to include Rethink Ireland who supported the delivery of the Studios of Sanctuary programme for artists from migrant, refugee, and asylum-seeking backgrounds through their Impact for Munster Fund. We were delighted to receive continued funding from Tomar Trust through Community Foundation Ireland to continue to grow and develop Studios of Sanctuary as well as Cork Creative Careers Programme which reached over 1,000 pupils, continuing the strong engagement with this programme developed in 2022 & 2023. We were delighted to welcome continued corporate sponsorship from Eli Lilly who offer meaningful support of our programmes. Our growing family of public, corporate and philanthropic supporters enabled us to do more for more artists and audiences in 2024.

Going Concern

The financial statements have been prepared in conformity with generally accepted accounting practice in Ireland which assumes that the company will continue as a going concern. During the year ended 31 December 2024, the company generated a surplus in the amount of €26,584 and it had an accumulated surplus of €56,365 at the year end date. The company is dependent on the funding provided by the Arts Council and it has received a guarantee of funding for the financial year ended 31 December 2025.

The Company currently has €52,500 recognised as accrued income due to the company primarily from The Arts Council.

Having considered the relevant factors, the directors believe it is appropriate to prepare the Financial Statements on a going concern basis. The Financial Statements do not include any adjustment that would result if the company was unable to continue as a going concern.

Events after the end of the reporting period

There were no significant events to report after the year end.

Going concern

Funding has remained consistent over the past number of years with various fundraising and membership events proving successful. Cash in the organisation has remained satisfactory. The directors therefore have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. As a result they continue to adopt the going concern basis of accounting in preparing the financial statements.

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 Churchfield Industrial Estate, Churchfield, Cork.

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.

Small company exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

**Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

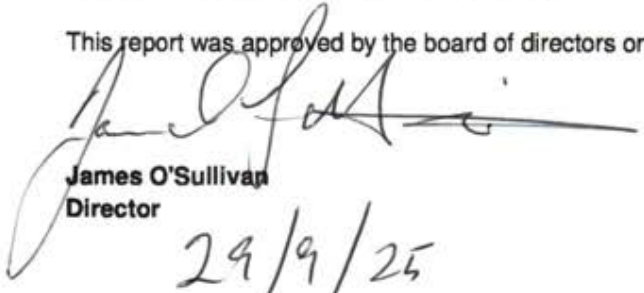
Directors report (continued)


Auditors

IFAC Audit Services Limited, (Certified Public Accountants and Statutory Audit Firm CP8036) were appointed auditors during the year in accordance with Section 380 to 383 of the Companies Act 2014 and have expressed their willingness to continue in office.

This report was approved by the board of directors on

and signed on behalf of the board by:


James O'Sullivan
Director


Darius Whelan
Director

29/9/25

29/9/25

**Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

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 giving a true and fair view of the state of affairs of the Company. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'the financial Reporting Standard applicable in the Republic of Ireland' and Irish law.

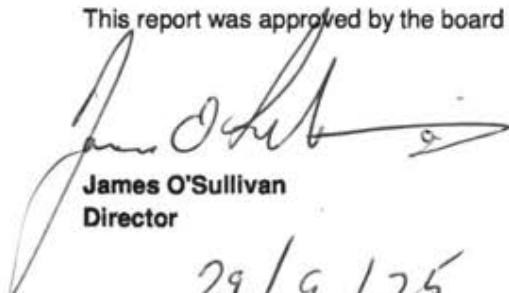
Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and 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.

This report was approved by the board on 29 September 2025 and signed on their behalf by:


James O'Sullivan
Director


Darius Whelan
Director

29/9/25

**Independent auditor's report to the members of
Sample-Studios Company Limited by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Sample-Studios Company Limited by Guarantee (the 'company') for the financial year ended 31 December 2024 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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.

**Independent auditor's report to the members of
Sample-Studios Company Limited by Guarantee (continued)**

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.

Other matters

The financial statements for the year ended 31 December 2023 were audited by Baker Tilly Ireland Audit Limited who issued an unqualified audit report on 13 October 2024.

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.

**Independent auditor's report to the members of
Sample-Studios Company Limited by Guarantee (continued)**

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.

Michael Wheatley FCA FCCA

For and on behalf of
IFAC Audit Services Limited
Certified Public Accountants & Statutory Audit Firm
Unit 32
Danville Business Park
Kilkenny

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Profit and loss account
Financial year ended 31 December 2024

	Note	2024 €	2023 €
Income	4	370,811	326,190
Gross profit		<u>370,811</u>	<u>326,190</u>
Administrative expenses		(344,227)	(314,353)
Operating surplus	5	<u>26,584</u>	<u>11,837</u>
Surplus before taxation		<u>26,584</u>	<u>11,837</u>
Tax on surplus		-	-
Surplus for the financial year		<u><u>26,584</u></u>	<u><u>11,837</u></u>

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 20 form part of these financial statements.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31 December 2024

	2024	2023
	€	€
Surplus for the financial year	26,584	11,837
Retained earnings at the start of the financial year	<u>29,781</u>	<u>17,944</u>
Retained earnings at the end of the financial year	<u><u>56,365</u></u>	<u><u>29,781</u></u>

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 December 2024

	Note	2024 €	€	2023 €	€
Fixed assets					
Tangible assets	8	9,594		12,807	
			9,594		12,807
Current assets					
Debtors	9	80,022		37,906	
Cash at bank and in hand		90,441		77,392	
		170,463		115,298	
Creditors: amounts falling due within one year	10	(116,825)		(90,714)	
Net current assets			53,638		24,584
Total assets less current liabilities			63,232		37,391
Creditors: amounts falling due after more than one year	20		(6,867)		(7,610)
Net assets			<u>56,365</u>		<u>29,781</u>
Capital and reserves					
Profit and loss account			56,365		29,781
Members funds			<u>56,365</u>		<u>29,781</u>

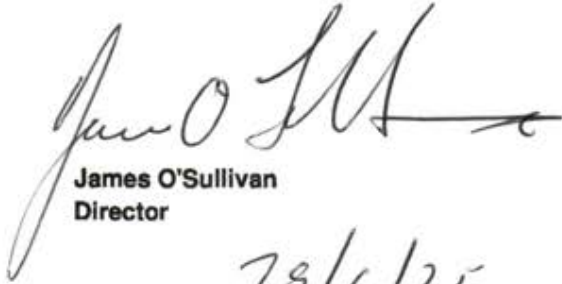
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.


The notes on pages 14 to 20 form part of these financial statements.

**Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Balance sheet (continued)
As at 31 December 2024**

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


James O'Sullivan
Director
29/9/25


Darius Whelan
Director
29/9/25

The notes on pages 14 to 20 form part of these financial statements.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
Financial year ended 31 December 2024

	2024	2023
	€	€
Cash flows from operating activities		
Surplus for the financial year	26,584	11,837
<i>Adjustments for:</i>		
Depreciation of tangible assets	4,852	5,036
<i>Changes in:</i>		
Trade and other debtors	(42,116)	5,424
Trade and other creditors	26,111	17,270
Cash generated from operations	<u>15,431</u>	<u>39,567</u>
Net cash from operating activities	<u>15,431</u>	<u>39,567</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,639)	(1,476)
Net cash used in investing activities	<u>(1,639)</u>	<u>(1,476)</u>
Net cash from financing activities	-	-
Amortisation of Government Grants	(743)	(4,986)
Net increase/(decrease) in cash and cash equivalents	13,049	33,105
Cash and cash equivalents at beginning of financial year	<u>77,392</u>	<u>44,287</u>
Cash and cash equivalents at end of financial year	<u>90,441</u>	<u>77,392</u>

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31 December 2024

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Churchfield Industrial Estate, Churchfield, Co. Cork.

2. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

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

Going concern

The financial statements have been prepared in conformity with generally accepted accounting practice in Ireland which assumes that the company will continue as a going concern. During the year ended 31 December 2024, the company generated a surplus in the amount of €26,584 and it had an accumulated surplus of €56,365 at the year end date. The company is dependent on the funding provided by the Arts Council and it has received a guarantee of funding for the financial year ended 31 December 2025.

The Company currently has €52,500 recognised as accrued income due to the company primarily from The Arts Council.

Having considered the relevant factors, the directors believe it is appropriate to prepare the Financial Statements on a going concern basis. The Financial Statements do not include any adjustment that would result if the company was unable to continue as a going concern.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

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 and the performance 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.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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.

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	- 12.5%	straight line
Website development	- 33%	straight line

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.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. Limited by guarantee

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 payments of the debts and liabilities of the company before they ceased to be members and the costs, charges and expenses of winding up and for the adjustments of the rights of the contributors among themselves such amount as may be required, not exceeding €1.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

4. Income

Income arises from:

	Year ended 2024	Year ended 2023
	€	€
Artistic Membership	61,543	51,719
Sponsorship	11,328	30
Commission	1,920	86
Storage Rental	1,803	2,055
Events/ Donations	31,217	-
The Arts Council	130,000	200,500
Cork City Council	33,000	26,800
The Communnity Foundation	20,000	30,000
The Ireland Funds	-	15,000
Rethink Ireland	68,000	
Triskel Arts Centre	12,000	
	370,811	326,190

The whole of the turnover is attributable to the principal activity of the company which is wholly undertaken in Ireland.

5. Operating surplus

Operating surplus is stated after charging/(crediting):

	2024	2023
	€	€
Depreciation of tangible assets	4,852	5,036
Fees payable for the audit of the financial statements	3,120	3,444
	8,972	8,480

6. Staff costs

The average number of persons employed by the company during the financial year, 7 (2023: 15).

The aggregate payroll costs incurred during the financial year were:

	2024	2023
	€	€
Wages and salaries	120,025	110,835
Social insurance costs	12,610	11,528
	132,635	122,363

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

7. Directors remuneration

The directors did not receive any remuneration during the year.

8. Tangible assets

	Fixtures, fittings and equipment	Website development	Total
	€	€	€
Cost			
At 1 January 2024	21,776	9,982	31,758
Additions	-	1,639	1,639
At 31 December 2024	<u>21,776</u>	<u>11,621</u>	<u>33,397</u>
Depreciation			
At 1 January 2024	11,428	7,523	18,951
Charge for the financial year	1,852	3,000	4,852
At 31 December 2024	<u>13,280</u>	<u>10,523</u>	<u>23,803</u>
Carrying amount			
At 31 December 2024	<u>8,496</u>	<u>1,098</u>	<u>9,594</u>
At 31 December 2023	<u>10,348</u>	<u>2,459</u>	<u>12,807</u>

9. Debtors

	2024	2023
	€	€
Trade debtors	1,919	10,274
Other debtors	-	552
Prepayments	25,603	80
Accrued income	52,500	27,000
	<u>80,022</u>	<u>37,906</u>

10. Creditors: amounts falling due within one year

	2024	2023
	€	€
Trade creditors	10,172	10,144
Other creditors including tax and social insurance	4,190	2,297
Accruals	11,222	10,773
Deferred income	91,241	67,500
	<u>116,825</u>	<u>90,714</u>

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

11. Creditors: amounts falling due after more than one year

	2024	2023
	€	€
Deferred income	6,867	7,610
	<u>6,867</u>	<u>7,610</u>

12. Capital commitments

The company had no material capital commitments at 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. Cork City Council Grant

(a) Name of Grantor: Cork City Council

(b) Name of Grant: Cork City Council Arts Grant 2024

(c) Purpose of Grant: The purpose of the grant received is to support the development of artists and programmes that engage with the city of Cork.

(d) Accounting for Grant: The total grant received during the year was €33,000 and this has been reflected in the Income and Expenditure.

(e) Restrictions: We are not aware of any restrictions in place other than that funding is to be used for its intended purpose.

15. Arts Council Grant

(a) Name of Grantor: Arts Council

(b) Name of Grant: Visual Arts

(c) Purpose of Grant: The purpose of the grant received is to support the development of artists and programmes that engage with the city of Cork.

(d) Accounting for Grant: The total grant received during the year was €130,000 and this has been reflected in the Income and Expenditure.

(e) Restrictions: We are not aware of any restrictions in place other than that funding is to be used for its intended purpose.

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31 December 2024

16. Rethink Ireland

(a) Name of Grantor: Department of Rural and Community Development

(b) Name of Grant: Rethink Ireland - Our Social Innovation Fund

(c) Purpose of Grant: The purpose of the grant is to support the development, performance and completion of projects

(d) Accounting for Grant: The total grant received during the year was €68,000 and this has been reflected in the Income and Expenditure.

(e) Restrictions: We are not aware of any restrictions in place other than that funding is to be used for its intended purpose.

17. The Community Foundation

(a) Name of Grantor: The Community Foundation

(b) Name of Grant: The Community Foundation

(c) Purpose of Grant: The purpose of the grant received is to support Sample- Studios C.L.G. of Sanctuary residency programme model.

(d) Accounting for Grant: The total grant received during the year was €20,000 and this has been reflected on the Income and Expenditure.

(e) Restrictions: We are not aware of any restrictions in place other than that funding is to be used for its intended purpose.

18. 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.

19. Approval of financial statements

The board of directors approved these financial statements for issue on 29 September 2025.

**Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

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

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account
Financial year ended 31 December 2024

	2024	2023
	€	€
Income		
Sales - Artistic Membership	61,543	51,719
Sales - Sponsorship	11,328	30
Sales - Commission	1,920	86
Sales - Storage Rental	1,803	2,055
Sales - Events & Donations	31,217	-
Arts Council Grants	130,000	200,500
Cork City Council Grant	33,000	26,800
The Community Foundation	20,000	30,000
The Ireland Funds	-	15,000
Rethink Ireland	68,000	-
Triskel Arts Centre	12,000	-
	<u>370,811</u>	<u>326,190</u>
Gross profit	370,811	326,190
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(120,025)	(110,835)
Employer's PRSI contributions	(12,610)	(11,528)
Staff training	(2,137)	(1,627)
Rent payable	(35,100)	(30,100)
Projects, Programmes and Events	(110,207)	(122,929)
Insurance	(899)	(899)
Light and heat	(13,567)	(9,745)
Cleaning	(1,482)	(2,199)
Repairs and maintenance	(4,798)	(5,428)
Forfeited Holidays	-	5,403
Printing, postage and stationery	(2,222)	(588)
Advertising	(10,702)	(7,766)
Telephone	(2,316)	(1,955)
Computer costs	(1,238)	(2,699)
Travelling and entertainment	(2,516)	(1,491)
Legal and professional	(60)	-
Consultancy fees	-	(2,602)
Accountancy fees	(4,422)	-
Auditors remuneration	(3,120)	(3,444)
Bank charges	(1,175)	(697)
General expenses	(7,278)	(1,761)
Subscriptions	(4,244)	(1,413)
Amortisation of government grants	743	4,986
Depreciation of tangible assets	(4,852)	(5,036)
	<u>(344,227)</u>	<u>(314,353)</u>

Sample-Studios Company Limited by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account (continued)
Financial year ended 31 December 2024

	2024	2023
	€	€
Operating surplus	26,584	11,837
Operating surplus percentage	7.2%	3.6%
Surplus before taxation	<u>26,584</u>	<u>11,837</u>