

ANNUAL REPORT 2025

Contents

1. About Sample-Studios **2**

2. Our Story: Summary of Sample-Studios' Purpose & Activities **3**

2a) Mission, Vision and Purpose 3

2b.) Chairperson's Statement 4

2c.) Company Secretary's Statement 7

3. Structure, Governance and Management **10**

3a) Trustees, Board Directors/Committee Members 10

3b) Governance Structures 12

3c) Staff 13

4. Objectives, Achievements and Performance **14**

4a) Objectives for 2025 14

4b) Key Outputs in 2025 15

4c) Beneficiaries 30

4d) Challenges 31

5. Finance **32**

6.Looking ahead to 2026: A Milestone Anniversary **36**

Appendix - Financial Statements **38**

1. About Sample-Studios

Reporting Period:

This Annual Report refers to the reporting period January 1st - December 31st 2025

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

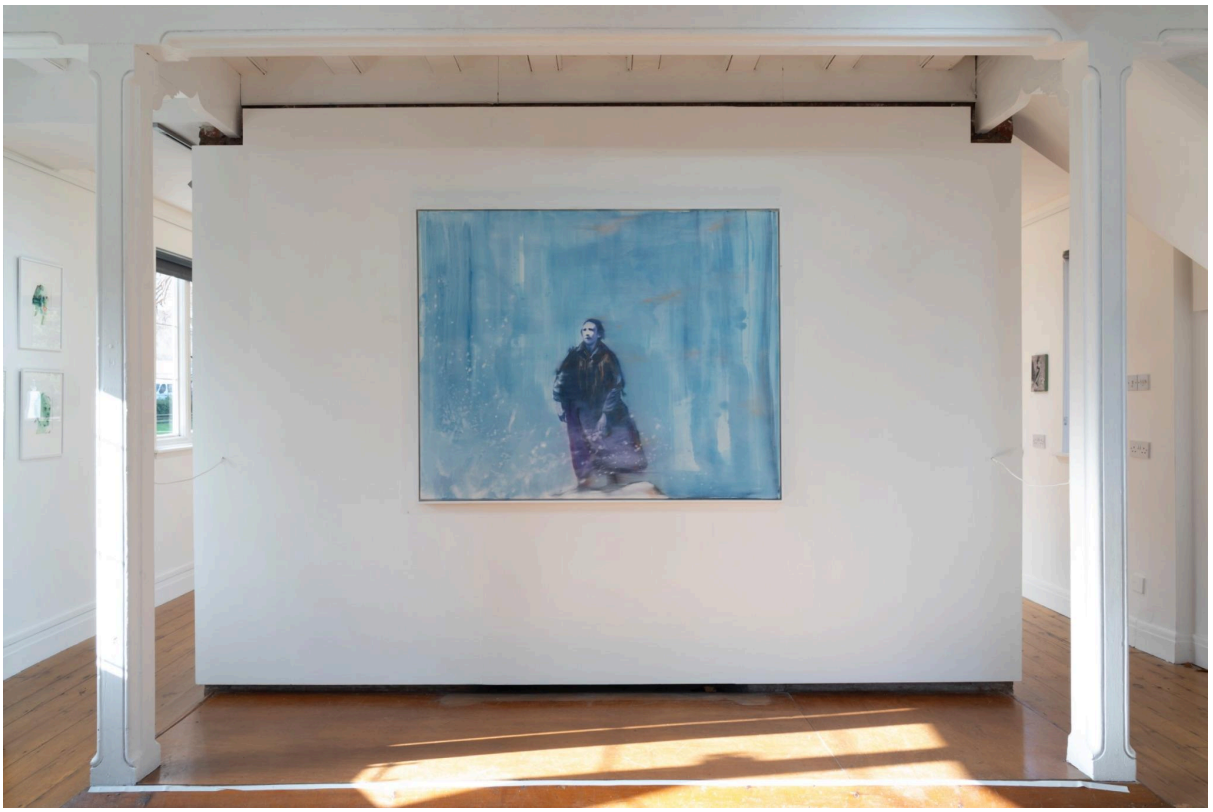
Charitable Status

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, 2024 and 2025. In 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'. Our Board members and senior management staff have completed regular Governance training.

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



Dr Matthew Whyte, Development Manager, hosts local sponsor Gurranabraher Credit Union in Sample-Studios.

Chairperson's Statement

2025 saw Sample-Studios continue its strong record of artistic, social, and economic impact.

For over fifteen years, Sample-Studios has played a central role in the cultural life of Cork. Today, it supports 200 creative professionals whose work contributes materially to the city's cultural economy—driving tourism, animating the night-time economy, and feeding into the wider creative industries.

In 2025, Sample-Studios facilitated more than 32,000 public engagements across 602 events and 20 exhibitions, delivered over 4,300 free arts workshops for children, and welcomed more than 17,000 visitors to its galleries. These figures represent the organisation's substantial depth of engagement and public value.

The achievements of the past year have been made possible through the continued commitment of Sample-Studios' public, corporate, and philanthropic partners, whose support enables the organisation to reach more artists and audiences each year.

None of this work would be possible without the exceptional dedication of the staff team: Aoibhie McCarthy, Artistic Director; Kim-Ling Morris, Financial Manager; Sinéad Barrett, Programme Manager Kevin O'Keeffe,

Facilities Manager Dr Matthew Whyte, Development Manager; and Dee Hurley, Gallery Assistant. Their professionalism and commitment underpin every aspect of the organisation's work.

2025 saw the addition of two new board members, Emer Yip and Debbie Dawson, whose respective expertise in arts management, governance, education, and practice have already strengthened the Board's collective capacity. Their complementary perspectives reinforce the organisation's commitment to artistic excellence, rigorous governance and informed leadership.

I would like to express my sincere thanks to all members of the Board for their commitment and careful stewardship throughout the year. The Board's generosity of time, depth of experience, and willingness to engage with both strategic opportunity and organisational challenge have been central to Sample-Studios' continued stability and progress. In a period marked by both achievement and uncertainty, their support for the organisation's mission have provided essential leadership and assurance.

I want to give particular thanks to Board members in executive roles, namely our Deputy Chairperson, Dr Michael Waldron, who willingly stepped into this role to support me as Chair during a period of personal difficulty; our Company Secretary, John MacMonagle, who is often called upon to share his considerable experience, serving as an important bridge between the perspectives of our members and the Board; and of course our Treasurer, Jacqui Feely, who has always been exceptionally generous with her expertise, particularly during periods of increased operational and financial complexity, allowing the Board to discharge its responsibilities with confidence.

Sample-Studios remains operationally and financially robust, and in 2025 the organisation continued to demonstrate sustainability through a balanced mix of self-generated income, philanthropic support, and public funding. Its governance and strategic capacity remain well established.

But 2025 was not without its challenges. Nationally, we are witnessing a wider dismantling of the physical infrastructure required to sustain artistic production in Irish cities, and Sample-Studios is not immune to this systemic market failure in the provision of cultural infrastructure. Without a permanent home, Ireland's largest artist studios faces displacement with no guaranteed replacement facility. It is my hope as Chairperson that with sustained collaborative action, the current challenges of security of tenure can be resolved in a way that safeguards artists and secures Sample-Studios as a permanent and vital part of Cork's cultural infrastructure.

Sample-Studios enters the coming period with clarity of purpose and confidence in its mission. The organisation's track record demonstrates its

capacity to adapt to an increasingly constrained environment. While the challenge of securing a long-term home is significant, it also underscores the essential role Sample-Studios plays in sustaining artistic practice in Cork and beyond. With the continued support of artists, partners, funders, and civic stakeholders, I am confident that Sample-Studios can meet this moment constructively, ensuring that artists remain at the heart of the city's cultural life and that this vital resource endures for future generations.

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 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 a much valued family of supporters. By the close of 2025, our membership stood at 202 artists and our programming welcomed 32,018 engagements. This impact is delivered by a hardworking, dedicated and small team. It grows year on year, delivering quality facilities and supports for all its members. In the Strategic Plan 2023 - 2027, we outlined our ambitions and half way through, I'm happy to report that many of these were achieved by the end of 2025.

I have been a member of Sample-Studios since 2017. Back then, the studios were very different from what they are now. Although we are

located between two massive recycling centres, and the actual building is far from purpose built, our team have made Sample-Studios a wonderful vibrant and creative space. The building itself is an old FÁS building, but with an amazing team it is definitely the best that it can be. This year saw many new additions, with new water heaters running in the taps and even a professional cleaning company comes in every week to keep the place looking clean and tidy. The kitchen is the heart of the building and that's where we all congregate. Discussions are always interesting and it's where members exchange helpful tips and support each other. New furniture arrived this year making it a very comfortable meeting place. Because the actual studios are not large, every member can book the Project Room when they want to work on large pieces or just want to see what their work might look like in a gallery. This is a very valuable opportunity for the artist and can often take the work in a totally unexpected direction. The Process room is a separate place from your studio with sinks and workspaces.

It's a joy to be part of this growing artistic community. There is a great camaraderie between the studio based members and help from the management team is always available as artists exchange skills and experiences with each other. When one member achieves something, be it an exhibition, a residency, an award or an Arts Council bursary everyone celebrates. We are offered all kinds of supports including workshops, curator visits and in applications for funding. This assistance is also available to associate members who are not studio based. Because of this practical help, the success rate of Sample-Studios members accessing grants from the Arts Council is phenomenal.

Having The Lord Mayor's Pavillion as space where members can show their work is a great advantage. Members are encouraged to apply for solo shows and each year there are also group shows. Selected artists are given some financial assistance. There's excellent help available for all artists in the installation of their exhibition. (At times, we all feel as if we are even a small bit over-pampered.) The exhibitions are well attended and sales are lively, especially in the group shows.

In 2018 I was invited to join the Board of Sample-Studios as an artist member. There are two studio based artists on the board, me and Sarah Jayne Booth. I believe this is a good idea as we are on the premises on a daily basis and we have the advantages of bringing our practical experiences and any concerns of our peers to the Board's attention. This rarely happens, but it's important that there is a line of communication from the board of directors directly to the studio artists.

This statement would be incomplete if I didn't mention the sterling work that the management team do for all the members of Sample-Studio. We are blessed with a very active, enthusiastic and effective team under the leadership of our Artistic Director Aoibhie McCarthy, who has been steering the 'Sample Ship' to the success we see today. Each member of the

management team are beyond helpful and always there to assist and advise each and every member. Our Development and Communications Coordinator Dr Matthew Whyte, our Financial Manager Kim-Ling Morris, our Programme Coordinator Sinead Barrett, our Facilities Coordinator Kevin O'Keeffe and our Treasurer Jacqui Feely. It is really astounding what this small group has achieved and they cannot be thanked enough. A Gallery Assistant role was created in 2025 to support opening of The Lord Mayor's Pavilion on Sundays during the summer season ensuring it is open 6 days per week during our highest traffic period. Member Dee Hurley was appointed to this role. As former Facilities Assistant Eanna Heavey moved to West Cork to undertake a Masters, cleaning duties were undertaken by a professional cleaning contractor in 2025. A Board Succession Plan and recruitment pipeline, developed in 2024, was enacted in 2025. In 2025, we recruited cultural producer and former Acting Artistic Director, Emer Yip and artist, Debbie Dawson to the Board.



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.

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 8 Board Meetings

Jacqui Feely, Treasurer: Attended 5 of 8 Board Meetings

John MacMonagle, Company Secretary: Attended 6 of 8 Board Meetings

Sarah Jayne Booth: Attended 8 of 8 Board Meetings

Dr. Michael Waldron: Attended 6 of 8 Board Meetings

Dr. Darius Whelan: Attended 7 of 8 Board Meetings

Deirdre Corcoran: Attended 6 of 8 Board Meetings

Anne Brennan: Attended 8 of 8 Board Meetings

Seamus Coghlan: Attended 6 of 8 Board Meetings

Debbie Dawson (Appointed September 2025) Attended of 3 of 3 Board Meetings

Emer Yip (Appointed September 2025) Attended of 2 of 3 Board Meetings

Company Members

Kim-Ling Morris

Sarah-Jayne Booth

Darius Whelan

Rebecca Bradley

Eileen O' Hara- retired Sept 2026

Carl Dixon- retired Sept 2026

Debbie Dawson- appointed Sept 2026

3b) Governance Structures



Tadhg 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 2025.

3c) Staff

Aoibhie McCarthy, Artistic Director (Fulltime)

Dr Matthew Whyte, Development Manager (Fulltime)

Kim-Ling Morris, Financial Manager (Part Time)

Sinéad Barrett, Programme Coordinator (Part Time)

Kevin O' Keeffe, Facilities Coordinator (Part Time)

Dee Hurley, Gallery Assistant (Part Time)

4. Objectives, Achievements and Performance



Lord Mayor Fergal Dennehy opens *Elsewhere Here*, a Group Exhibition of artists from Elysium Gallery+Studios Swansea, supported by Cork City Council Tinning Cities Grant

4a) Objectives for 2025

1) Sustain and grow our membership to become Ireland's largest artist studios in 2025
2) Deliver affordable workspaces for artists and creative practitioners and improve the quality of our facilities and equipment
3) Deliver quality professional development, mentorship, residencies, curators visits, members information clinics and other artists development supports that enable capacity building in members
4) Present year-round exhibitions in The Lord Mayor's Pavilion, TRISKEL SAMPLE Project Space and offsite to prioritise the platforming of members' work and brokering additional partnership spaces through this activity.
5) Build and retain our audience engagement through our programme of free public events and offer meaningful employment opportunities for artists as facilitators.
6) Deliver education and outreach programming in schools and the community to cultivate and prioritise the audiences of the future in our young people and offer employment opportunities for artists.

7) Increase and diversify our income sources from public, private, philanthropic and self generated sources by further embedding and empowering the Business to Arts Fundraising Fellow and the role of the Board in underpinning this focus.
8) Research, identify and advocate for a new studio premises
9) Expand our international links with partner organisations into in-person activity with San Francisco Artist Studios and Elysium Gallery+Studios Swansea.
10) Undertake new contracts for services from Cork County Council to deliver Make or Break Programme and Cork City Council to deliver the Island City Urban Art Trail tours.

4b) Key Outputs in 2025



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 2025, we added a professional Laser Cutter and Engraver to our facilities through a grant from Cork City Council Local Community Development

Committee. We carried out upgrades to the Studios' communal canteen area, including the purchase of new furniture and a semi-private cubicle.

Membership

In 2025, Sample-Studios successfully grew its membership to 190 active members - 25% growth on 2024 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 41 in-person and online professional development events throughout the year, offering peer-to-peer skills development opportunities in topics such as Building your Online Profile, Applying for Public Art Opportunities and Arts Council Funding application clinics. As part of the Professional Development Programme in 2025, we continued with our summer series of Curators visits following this series success the previous year. In 2025, this series included visits from: Rachel Assaf, Business to Arts; Tadhg Crowley, Glucksman Gallery; Dawn Williams, Crawford Art Gallery; Mark O'Gorman, The Complex; Sarah McAuliffe, National Gallery of Ireland; Ann Davoren, Uillinn: West Cork Arts Centre; Si Edwards, Cork International FIlm Festival.

Sample-Studios offered eight supported residency programmes in 2025, 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 Cork College of FET Douglas Street Campus. We also developed a new residency offering with support from The Arts Council International Residencies Scheme, which enabled us to establish an international studio exchange with our long-standing partners San Francisco Artist Studios. This created the opportunity for 5 members each from Sample-Studios and SFAS to be hosted by the partner organisation during summer 2025 and engage in a period of professional development, mentoring, networking and studio work in a new international context. Our partnership with Triskel Arts Centre continued to develop in 2025 through the TRISKEL SAMPLE Project Space. Launched in 2024, this offers a key developmental opportunity to residents to develop and test new work through the provision of dedicated space and access to new audiences. 12 artists were supported through this residency in 2025, hosting 18 events and 5 exhibitions.

Awards

Parallax Emerging Film Artist Award



Documentation of *Stolen Sealskin* by Sarah Lou Kinneen in The Lord Mayor's Pavilion. Photo by Roland Paschhoff

Since 2023, Sample-Studios have partnered with Cork International Film Festival and the National Sculpture Factory to deliver an 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, Sarah Lou Kinneen was selected for the third Parallax Emerging Film Artist Award 2024/25. Kinneen graduated from the Limerick School of Art and Design in 2024 with a BA in Sculpture and Combined Media. She works across moving image, alternative photographic processes, sculptural installation, dance, growth, and sound. She presented her first solo exhibition, *Stolen Sealskin*, in The Lord Mayor's Pavilion as part of the Cork International Film Festival in November 2025. The work reimagined the enduring Selkie legend through an immersive installation that transformed The Lord Mayor's Pavilion into an atmospheric environment drifting between myth and memory. Through moving image, sculpture

and sound, *Stolen Sealskin* navigated autonomy, coercion and biopolitics, drawing from folklore and cultural memory.

Exhibitions Programme

2025 was Sample-Studios' sixth 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.

Sample-Studios presented 22 on- and off-site exhibitions in 2025:

The Lord Mayors Pavillion

1. **Bríd's Tea Room Exhibition** January 2025
2. **Final Figures** | Group Exhibition Joseph Heffernan, Siobhan Collins, Emmet Brickley, curated by Dr Matthew Whyte
3. **The Grammar of Home** Group exhibition, Chris Finnegan / Colette Cronin / Síomha Callanan, Curated by Susan Holland
4. **Running to a Pause** | Fiona Boniwell | Solo Exhibition
5. **First Impressions** , Jane Hayes, Solo Exhibition
6. **Annual Members Exhibition** | Group Exhibition | Lord Mayor's Pavilion
7. **Elsewhere Here** | Group Exhibition | **Elsewhere, Here** | Elysium +Studios Swansea
8. **No One Thought of Sleep** | Barbara Diener | Solo Exhibition, Lord Mayor's Pavilion
9. **Stolen Sealskin** | Parallax Emerging Film Artist Awardee | Film Exhibition / Award Presentation
10. **Black Gives Way to Blue** | Ava Hayes | Solo Exhibition

Offsite venues

11. **Basant Festival Exhibition** | Group Exhibition | Carrigaline Library
12. **Final Figures** | Group Exhibition | Cnoc Buí Community Arts Centre
13. **Annual Members Exhibition** | Group Exhibition | Market Gallery
14. **Basant Festival Exhibition** | Group Exhibition | Carrigaline Library
15. **Triskel Residency** | Tetiana Milshyna | Residency
16. **Triskel Residency** | Viktoria Kondratieva | Residency
17. **Triskel Residency** | Fiona Boniwell | Residency
18. **Triskel Sample Residency** | Kate McElroy | Residency
19. **Triskel Residency** | Annie Mar | Residency

20. **Triskel Residency** | Maitiú Mac Cárthaigh | Residency
21. **Cork Zine Festival** | Group Event | Festival
22. **First Contact** | Solo Exhibition Conor O'Brien | Triskel

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 2025, the space hosted project-focused artist residencies offering Sample-Studios members Tetiana Milshyna, Viktoria Kondratieva, Fiona Boniwell, Kate McElroy, Annie Mar, Maitiú Mac Cárthaigh, Cork Zine Fest (including artists Elize de Beer, Cass DuCharme, Justine Lepage, and Annie Mar), and Conor O'Brien 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 culminatory exhibition, screening, performance or artist talk. A number of artists offered free public workshops.

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 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 2025 we delivered two different education programmes:

- Cork Creative Careers Programme
- Young Curators & Critics Programme



Olivia Golden in Nagle Community School as part of Cork Creative Careers Programme 2025

In 2025, Sample-Studios delivered the **Cork Creative Careers programme from January - June 2025**, delivering our education and outreach programme, supporting over 950 participants..

The programme operated across 10 secondary schools, 11 primary schools, and one HSE adolescent mental health unit, strengthening our commitment to accessible, high-quality arts engagement in both educational and healthcare settings.

This year, we expanded our pool of talented facilitators, welcoming three new tutors and broadening our creative offering. We now provide nine distinct workshops, ensuring both depth and variety in content while also allowing for greater scheduling flexibility to meet the needs of participating schools. Our 2025 workshop team and disciplines included:
Kate McElroy (Drawing), Aoife Claffey (Print), Olivia Golden (Illustration), Stevie G (Music), Elize De Beer (Bookbinding), Max Le Cain (Film), Fiona Boniwell (Graphics), Ava Hayes (Painting), and Sarah Buckley (Textile Art).

Over the six-month period, 34 different groups each received a five-workshop series, resulting in a total of 175 workshops delivered. This structured, sustained engagement model continues to foster creative

confidence, skill development, and meaningful participation among young people across all settings.

We were grateful for the support of the **Arts Council** and **Community Foundation of Ireland**, which made this programme possible in 2025.



Graphics workshop with Fiona Bonniwell as part of Cork Creative Careers Programme 2025

Autumn 2025, Sample-Studios delivered the Cork ***Young Curators & Critics Programme,*** with 56 students aged 17 -25 participating in weekly talks, workshops and tours over 9 weeks to two different groups resulting in a total of 18 workshops delivered. 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 groups comprised 26 and 30 participants respectively, supporting 56 participants overall through sustained, skills-based engagement. Each group participated in a

structured series of workshops designed to provide both practical creative skills and broader professional insight into artistic practice.

Group 1

- Overview of Summer Residency Billy Lingwood
- Bookbinding – Elize De Beer
- Illustration – Olivia Golden
- Art in History – Matthew Whyte
- Stop Motion – Etaoin Melville
- Curation – Michael Waldron
- Making it Work: Funding Your Art Practice – Aoibhie McCarthy
- Photography – Kate McElroy
- Studio Tours – Backwater Artists Group and Cork Printmakers (Elize De Beer and Emma O'Hara,

Group 2

- Overview of Summer Residency Billy Lingwood
- Photography – Kate McElroy
- Exhibition Tours – Lord Mayor's Pavilion and Glucksman (Tadhg Crowley,
- Art in History – Matthew Whyte
- Film Screening: *Christy* at Triskel and introductory talk with Sinéad Barrett
- Curation – Michael Waldron
- Stop Motion – Etaoin Melville
- Illustration – Olivia Golden
- Making it Work: Funding Your Art Practice – Aoibhie McCarthy

The programme combined hands-on making, critical and contextual studies, professional development, and site visits, offering participants a well-rounded introduction to contemporary art practice and pathways within the creative sector.

Special Projects

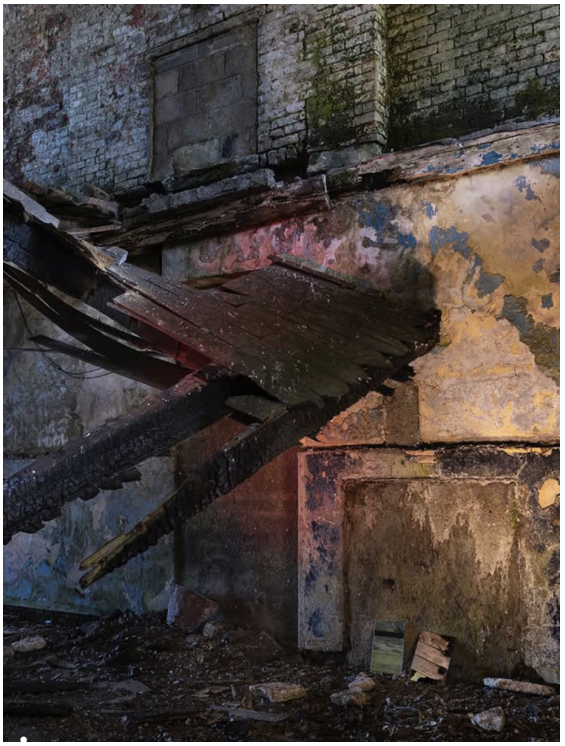
Spike Island Residency and Exhibition 2025

Sample-Studios established a partnership with Spike Island five years ago to develop an annual artist residency programme on this unique heritage site. This year 10 artists will have created new site-specific work in painting,

film, installation, performance and sculpture, presenting this work on the island and/or in The Lord Mayor's Pavilion.

The 2025 residency was awarded to Barbara Diener. Her exhibition No One Thought of Sleep was presented in partnership with Sample-Studios, Spike Island and Sirius Arts Centre.





Exhibition in The Lord Mayors Pavilion, Barbara Diener, *No One Thought of Sleep*

Diener's contemplative, research-driven practice engaged with the island's layered architecture and overlooked histories. Central to her project was the story of The Aud, the German vessel sent to aid the 1916 Easter Rising. The exhibition title quotes The Aud's captain, Karl Spindler, recalling a stormy, sleepless night prior to capture. After their arrest, Spindler and his 22-man crew were briefly interned on Spike Island before being transported to prisoner-of-war camps in England.

Through photography, long exposures, mirrors, video, underwater footage from Cork Harbour and the River Lee, and resin sculptures incorporating dried seaweed gathered on the island, Diener explored themes of surveillance, confinement, migration and the tension between freedom and captivity. Her multi-media installation combined film with music by d. stine and sculptural elements that merged organic and artificial materials, reflecting the fragile balance between constructed histories and natural forces.

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Touring Exhibitions

In 2025, Sample-Studios continued to expand its reach through a dynamic programme of Touring Exhibitions developed in partnership with Cnoc Bui Community Arts Centre and The Market Gallery. In April, *Final Figures*, a three-person exhibition featuring Sample-Studios members Emmet Brinkley, Siobhán Collins and Joseph Heffernan, was presented at Cnoc Bui. Curated by Dr Matthew Whyte, the exhibition marked an important step in building connections with a new arts centre and introduced our members' practices to new audiences. In September, our Annual Members' Exhibition travelled to the Market Gallery in Douglas. The exhibition included both an Audience Prize, which invited visitors to vote for their favourite work, and a Jury Prize selected by Cllr Mary Rose Desmond, Gerard Sexton and Michael Waldron. The enthusiastic public response and strong visitor engagement across both venues underscored the success of this touring initiative and reinforced the value of strategic partnerships in broadening opportunities for our members.



L-R: Dr Matthew Whyte with artist Siobhán Collins, Sample-Studios Programme Manager Sinéad Barrett, and artist Joseph Heffernan, at the Opening Reception of *Final Figures* in Cnoc Buí.

International Residencies



Visit to the Ireland Consulate in San Francisco.

In June, Sample-Studios was delighted to host five artists, Ingrid Wells, Daniel Valenza, Amyel Oliveros, Matthew Faller and Alexandru Salceanu from San Francisco for an eight-day residency exchange in Cork, fostering dialogue, studio visits, and public engagement across our creative community. The programme offered opportunities for s critical discussion, and site visits, including, a trip to Spike Island to hear our our residency there, a trip to West Cork with workshops and connections in Cnoc Bui and Uillinn, and tours of Backwater Artists Studios, Lavitt Gallery, Printmakers, National Sculpture Factory and Crawford Art College. strengthening connections between the two cities. Then a few weeks later, five Sample-Studios members — Aoife Nolan, Ava Hayes, Catherine Callanan, Elize De Beer and Sinéad Barrett — travelled to San Francisco to continue the exchange. Highlights included studio visits at San Francisco Artist Studios, engagement with the Headlands Center for the Arts, and research trips to significant cultural and historic sites The residency created

meaningful professional relationships, opened conversations around future collaboration, and established strong foundations for ongoing international partnership between Cork and San Francisco.



Installation image of *The Grammar of Home* in The Lord Mayor's Pavilion. Photo by Jed Niezgoda

Island City: Cork's Urban Sculpture Trail Public Tours

In 2025, Sample-Studios delivered a series of monthly tours led by Dr. Matthew Whyte as part of an engagement project surrounding the recently-installed public sculpture making up Island City: Cork's Urban Sculpture Trail. This contract with Cork City Council Arts Office commenced in 2024 with pilot tours offered on Culture Night 2024. 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, Sample-Studios delivered 12 fully subscribed public tours, engaging 203 participants. In addition to these public tours, Sample-Studios delivered 6 specialist group tours, including for the Irish

Planners Association, Business to Arts, and local Arts organisations as part of Cork City Council Arts Office's IDEA Exchange initiative. Sample-Studios delivered two bespoke tours for special access and marginalised groups, including an ISL tour for members of Cork Deaf Club and a Ukrainian language tour with translation by Sample-Studios member Viktoria Kondratieva.



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

Art History Reframed: Public Lecture Series

First introduced in 2024, the Art History Reframed lecture series offered by Dr Matthew Whyte continued in spring and autumn 2025. These series covered the history of Western Art from the 16th to the 21st centuries. Lectures are offered in partnership with Triskel Arts Centre. These series are a source of continued and considerable public engagement, with 1167 attendees across 12 weeks of lectures in 2025.

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.

Throughout 2025, the space hosted project-focused artist residencies offering Sample-Studios members Tetiana Milshyna, Viktoria Kondratieva, Fiona Boniwell, Kate McElroy, Annie Mar, Maitiú Mac Cárthaigh, Cork Zine Fest (including artists Elize de Beer, Cass DuCharme, Justine Lepage, and Annie Mar), and Conor O'Brien 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 culminatory exhibition, screening, performance or artist talk. A number of artists offered free public workshops.

12 artists were supported through the TRISKEL SAMPLE Project Space in 2025, hosting 18 events and 5 exhibitions. Feedback from artists and audiences alike has consistently been clear since this initiative's inception - 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.

Make or Break 2025

In 2025, Sample-Studios continued to coordinate the Creative Ireland-funded programme *Make or Break* on behalf of Cork County Council and Kerry County Council, building significantly on the strong foundation established in 2024. The *Make or Break* Creative Workplace Workshops aim to foster creativity, wellbeing and collaboration within workplaces by offering structured, artist-led lunchtime workshops. The programme enhances team dynamics, supports innovation and promotes positive mental health through hands-on creative engagement. Each participating organisation was offered a six-week series of on-site workshops,

delivered during the lunch hour to maximise accessibility and minimise disruption to the working day.

A total of **45 series of six-week workshops** were delivered across Cork and Kerry. This equates to 270 individual workshops delivered on-site in workplaces throughout the year. The programme achieved **2,593 participant engagements** across these workshops, demonstrating substantial growth in reach and demand compared to the previous year.

Workshops spanned a broad range of disciplines including photography, embroidery, creative journalling, clay, printmaking, bookbinding, mixed media, wool felting and seasonal crafts. All workshops were delivered by professional artists, ensuring both artistic quality and meaningful participant experience.

An active outreach campaign was undertaken throughout 2025, targeting businesses, public bodies, educational institutions and community organisations in both counties. Feedback from participants consistently highlighted reduced stress levels, improved morale and enhanced collegial relationships. The lunchtime structure proved highly effective, offering employees a meaningful creative pause within the workday. Many reported increased confidence, renewed focus and stronger connections with colleagues across departments.



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 our Special Projects

- Partner Studios internationally

4d) Challenges

In 2025, we researched an important milestone- 200 members. We reach it on the eve of another significant milestone- 2026 is our 15th anniversary. As we enter our 15th year with confidence and pride in all that we have achieved for our artists, we continue to be concerned by the precarious context in which all that has been achieved. As our membership expands and the demand for our services continues to grow apace, we urgently need security and a permanent home from which to grow what is now Ireland's largest artist studios by membership and by square footage.

In 2023, a comprehensive Business Plan was developed in relation to a site in Blackpool, 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 pledge 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 undertaken a comprehensive mapping exercise of existing and potential arts infrastructure, no suitable sites were identified by the Arts Office or Sample-Studios. In late 2024, Sample-Studios partnered with UCC School of Architecture to host a postgraduate placement with a research focus on the use of disused and derelict sites for community use. Through this research, we identified two further sites in the Northside and the City Centre and entered talks with the Dominican Order for their temporary use. Considerable resources were deployed in the assessment of these spaces but an 11th hour unexplained withdrawal from the process left us facing into 2026 with few leads to follow.

The search for a permanent home is an important but significant draw on resources and capacity for a small charity. Despite this, we enter our 15th year with determination to continue the search.

5. Finance

Treasurer's Statement

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.

Headline Financial Position (2025)

Overall Result

- **Deficit for the financial year: €11,746** (2024 surplus: €26,584)
- This shift reflects **increased programme delivery**, **higher operating costs**, and **strategic investment** in organisational capacity.

Total Income

€411,029 (2024: €370,811) — **+€40,218 year-on-year** Income growth was driven by:

- **Arts Council funding:** €159,500 (up €29,500)
- **Community Foundation for Ireland:** €30,000 (up €10,000)
- **Membership & earned income streams** including storage rental, events/donations, and commissions.
- **New or expanded partnerships** (e.g., MTU Bishopstown €7,700; Triskel €15,000).

Other Operating Income

- **Government grants recognised directly in income:** €5,104 (2024: €743)

Expenditure Profile

Total Administration & Operating Costs

€427,879 (2024: €344,970) — **increase of €82,909**

Key drivers:

- **Wages & salaries:** €145,418 (up €25,393)
- **Projects, Programmes & Events:** €184,652 (up €74,445). This aligns directly with the **602 events**, **20 exhibitions**, and **4,343 youth engagements** delivered in 2025.
- **Insurance, utilities, repairs & maintenance** saw moderate increases consistent with expanded venue usage.
- **Professional fees** (legal, accountancy, audit) reflect compliance and governance strengthening.
- **Members Bursaries:** 15 'Sample 15 Artist Bursary Awards' of €1,000 to celebrate 15 years of Sample-Studios.
- **Staff acknowledgment:** Christmas vouchers €7,500

Balance Sheet Strength

Fixed Assets

- **Website & equipment net book value:** €9,948 (2024: €9,594) — modest growth from new additions and depreciation movements.

Current Assets

Total current assets: **€113,954** (2024: €170,463)

Key movements:

- **Bank balances:** €82,721 (down from €90,329)
- **Accrued income:** €29,000 (down from €52,500)
- **Trade debtors:** €9,948 (slightly up from €9,594)

Current Liabilities

Total current liabilities: **€75,881** (2024: €91,241) Includes:

- **Deferred income:** €45,000
- **Accruals:** €13,248
- **Members deposits:** €7,243

Net Assets

- **€44,619** (2024: €56,365) — reduction driven by the 2025 deficit.

Linking Financials to Impact: Income Growth Mirrors Programme Expansion

The organisation delivered:

- **32,000+ engagements**,
- **602 events**,
- **20 exhibitions**,
- **4,343 youth arts experiences**,
- **3,935 corporate workshop experiences**
- **8 residencies**,
- **3 international exchanges**.

This scale of activity directly explains:

- **€74k increase** in programme/event expenditure.
- Higher staffing costs supporting delivery, coordination, and outreach, directly subsidised by the Business to Arts Fundraising Fellowship in 2025.
- Increased utilities, insurance, and maintenance due to venue usage.

Grant Funding Aligned with Social Impact

Major funders (Arts Council, Cork City Council, Community Foundation for Ireland, Rethink Ireland) increased or maintained support, reflecting:

- Strong audience engagement outcomes.
- High public footfall (17,091 exhibition visitors).
- Demonstrated community and corporate impact.

Corporate Earned Income: Make Or Break

The **3,935 employees** engaged across **25 locations** underpin the organisation's diversification strategy:

- Supports financial resilience.
- Justifies investment in staff, training, and programme infrastructure.

Deficit Evaluation

The **€11,746 deficit** is best understood as:

- A **strategic investment year**, expanding programme delivery and organisational capacity.
- A response to increased demand and sectoral opportunity.
- Supported by strong reserves (€44,619) and stable deferred grant income.

Strategic Financial Interpretation

Strengths

- **Income growth** of €40k year-on-year.
- **High-impact delivery** supporting future grant applications.
- **Diversified revenue streams** (membership, storage, corporate workshops).
- **Stable reserves** and strong funder relationships.

Risks / Considerations

- Programme expansion increases recurring costs; this area must remain within variable funding limitations.
- Bank balances reduced due to investment in delivery.

Opportunities

- Corporate partnerships show strong scaling potential.
- Youth and community impact metrics position the organisation well for multi-year funding.
- International exchanges enhance competitiveness for EU and cultural mobility grants.

Closing Treasurer's Statement

Sample-Studios enters 2026 with strengthened programme impact, diversified income streams, and a clear alignment between financial investment and cultural value delivered. While the year closed with a modest deficit, the organisation's reserves, grant relationships, and demonstrated public benefit position it strongly for sustainable growth and strategic development.

6. Looking ahead to 2026: A Milestone Anniversary



First Contact in TRISKEL SAMPLE Project Space by Conor O'Brien, December 2025.

Artistic Director's Statement

In 2025, Sample-Studios reached a very important milestone - 200 members, making us now the largest artist studios in Ireland. We reach this milestone on the eve of another- our 15th anniversary in 2026. It's an important opportunity to reflect on how far Sample-Studios has come, before we outline our future intent.

In August 2020, Sample-Studios had mere months left on the lease of its current building and was in a precarious position having endured prolonged enforced closures during covid lockdowns. I was trying to turn the ship on two days a week along with Kim-Ling Morris, our Financial Manager and Founding Member, who had kept the ship afloat. Little did we know, we were about to enter a second even more prolonged lockdown. Our turnover at that time was €80,000 with the support of the Arts Council of Ireland and our members who kept the faith by continuing

to pay their membership fees. Our turnover now has increased by over 400%. Our team was 0.5 FTE. It is now 3.5 FTE members of staff, most of whom are also artists and creative practitioners - the most dedicated team of any studios in the country, highly experienced and passionate about the work they do to support artists. Our audiences at that time were not tracked but estimated to be 3000 attendees a year. They now stand at over 32, 000 annually. We had 55 members and while that has quadrupled, we have worked hard to maintain the sense of community that so many value. Far from the 'poor cousin' at local level, Sample-Studios has built its reputation and profile as industry leading nationally. Our impact is evidenced in the growth of our audiences and family of supporters, our award winning programmes and partnerships and the extent to which our individual members are thriving through the quality supports and care they receive. Supporting artists to do their best work has and always will be our core focus and our greatest achievement is providing the conditions for that to happen.

As we enter the second half of our current Strategic Plan period, each area of focus has been substantially advanced or, in many instances, achieved ahead of projections. Our objectives for 2025 have been delivered in respect of membership growth, audience growth, infrastructure development, provision of quality professional development and programming, underpinned by income generation growth and diversification. There is a need, as we enter 2026, to ensure that our staffing levels and Board capacity can continue to keep pace with our ambitions.

The aspiration for better quality, more central, accessible and sustainable facilities has been tirelessly explored through sustained efforts on our part to examine all avenues of enquiry- absorbing significant amounts of organisational time and resources. Frustratingly, despite the Cork City Council Arts Infrastructure Needs Mapping Assessment Report in 2024 noting a chronic shortage of artist workspace in this City, 2025 has not yielded any meaningful or tangible results for Ireland's largest artist studios. Sample-Studios team and Board will continue to progress our case for new premises in 2026 as we mark 15 years and 10 years in our current premises.

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 2025

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

Contents

	Page
Directors and other information	1
Directors report	2 - 4
Directors responsibilities statement	5
Independent auditor's report to the members	6 - 8
Profit and loss account	9
Statement of income and retained earnings	10
Balance sheet	11 - 12
Notes to the financial statements	14 - 23

Sample-Studios Company Limited by Guarantee
Company limited by guarantee

Directors and other information

Directors	Sarah Booth John MacMonagle James O'Sullivan Michael Waldron Darius Whelan Jacqueline Feely Anne Brennan Seamus Coghlan Emer Yip (Appointed 17 September 2025) Debbie Dawson (Appointed 17 September 2025) Deirdre Corcoran (Appointed 25 September 2025)
Secretary	John MacMonagle
Company number	495880
Charity number	CHY 22648
Registered office	Churchfield Industrial Estate Churchfield Co. Cork
Auditor	IFAC Audit Services Limited Chartered Accountants & Statutory Audit Firm (AI8036) Unit 32 Danville Business Park Kilkenny
Bankers	Gurranabraher Credit Union Baker's Rd Gurranabraher Cork AIB 66 South Mall Cork
Solicitors	Comyn Kelleher Tobin 2 George's Quay Cork

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2025.

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 2025.

Financial results

The deficit for the financial year after providing for depreciation amounted to €11,746 (2024 - Surplus €26,584)

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.

2025 saw Sample-Studios continue its strong record of artistic, social, and economic impact.

For over fifteen years, Sample-Studios has played a central role in the cultural life of Cork. Today, it supports 200 creative professionals whose work contributes materially to the city's cultural economy-driving tourism, animating the night-time economy, and feeding into the wider creative industries.

In 2025, Sample-Studios facilitated more than 32,000 public engagements across 602 events and 20 exhibitions, delivered over 4,300 free arts workshops for children, and welcomed more than 17,000 visitors to its galleries. These figures represent the organisation's substantial depth of engagement and public value.

The achievements of the past year have been made possible through the continued commitment of Sample-Studios' public, corporate, and philanthropic partners, whose support enables the organisation to reach more artists and audiences each year.

None of this work would be possible without the exceptional dedication of the staff team: Aoibhie McCarthy, Artistic Director; Kim-Ling Morris, Financial Manager; Sinéad Barrett, Programme Manager Kevin O'Keeffe, Facilities Manager Dr Matthew Whyte, Development Manager; and Dee Hurley, Gallery Assistant. Their professionalism and commitment underpin every aspect of the organisation's work.

2025 saw the addition of two new board members, Emer Yip and Debbie Dawson, whose respective expertise in arts management, governance, education, and practice have already strengthened the Board's collective capacity. Their complementary perspectives reinforce the organisation's commitment to artistic excellence, rigorous governance and informed leadership.

I would like to express my sincere thanks to all members of the Board for their commitment and careful stewardship throughout the year. The Board's generosity of time, depth of experience, and willingness to engage with both strategic opportunity and organisational challenge have been central to Sample-Studios' continued stability and progress. In a period marked by both achievement and uncertainty, their support for the organisation's mission have provided essential leadership and assurance.

I want to give particular thanks to Board members in executive roles, namely our Deputy Chairperson, Dr Michael Waldron, who willingly stepped into this role to support me as Chair during a period of personal difficulty; our Company Secretary, John MacMonagle, who is often called upon to share his considerable experience, serving as an important bridge between the perspectives of our members and the Board; and of course our Treasurer, Jacqui Feely, who has always been exceptionally generous with her expertise, particularly during periods of increased operational and financial complexity, allowing the Board to discharge its responsibilities with confidence.

Sample-Studios remains operationally and financially robust, and in 2025 the organisation continued to demonstrate sustainability through a balanced mix of self-generated income, philanthropic support, and public funding. Its governance and strategic capacity remain well established.

But 2025 was not without its challenges. Nationally, we are witnessing a wider dismantling of the physical infrastructure required to sustain artistic production in Irish cities, and Sample-Studios is not immune to this systemic market failure in the provision of cultural infrastructure. Without a permanent home, the largest concentration of visual artists in the southern region, and one of the most significant nationally, faces displacement with no guaranteed replacement facility. It is my hope as Chairperson that with sustained collaborative action, the current challenges of security of tenure can be resolved in a way that safeguards artists and secures Sample-Studios as a permanent and vital part of Cork's cultural infrastructure.

Sample-Studios enters the coming period with clarity of purpose and confidence in its mission. The organisation's track record demonstrates its capacity to adapt to an increasingly constrained environment. While the challenge of securing a long-term home is significant, it also underscores the essential role Sample-Studios plays in sustaining artistic practice in Cork and beyond. With the continued support of artists, partners, funders, and civic stakeholders, I am confident that Sample-Studios can meet this moment constructively, ensuring that artists remain at the heart of the city's cultural life and that this vital resource endures for future generations.

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 2025, the company generated a deficit in the amount of €11,746 and it had an accumulated surplus of €44,619 at the year end date. The company is dependent on the funding provided by a number of sources, the Arts Council in particular.

Once off travel to San Francisco contributed to the current year deficit and this is reflected in Projects, programmes, and events.

The Company had €29,000 recognised in accrued income at the year end.

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.

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.

Events after the end of the reporting period

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

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.

Auditors

IFAC Audit Services Limited, (Chartered Accountants and Statutory Audit Firm AI8036) have expressed their willingness to continue in office.

This report was approved by the board of directors on 29 September 2026 and signed on behalf of the board by:

Michael Waldron
Director

Emer Yip
Director

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 2026 and signed on their behalf by:

Michael Waldron
Director

Emer Yip
Director

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 2025 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 2025 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.

Michael Wheatley FCA FCPA

For and on behalf of
IFAC Audit Services Limited
Chartered Accountants & Statutory Audit Firm (AI8036)
Unit 32
Danville Business Park
Kilkenny

29 September 2026

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 2025

	Note	2025 €	2024 €
Income	4	411,029	370,811
Gross profit		411,029	370,811
Administrative expenses		(427,879)	(344,970)
Other operating income		5,104	743
Operating (loss)/profit	5	(11,746)	26,584
(Deficit)/surplus before taxation		(11,746)	26,584
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year		(11,746)	26,584

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 23 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 2025

	2025 €	2024 €
(Deficit)/surplus for the financial year	(11,746)	26,584
Retained earnings at the start of the financial year	56,365	29,781
Retained earnings at the end of the financial year	44,619	56,365

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

Balance sheet
As at 31 December 2025

	Note	2025 €	€	2024 €	€
Fixed assets					
Intangible assets	8	557		1,098	
Tangible assets	9	9,391		8,496	
			9,948		9,594
Current assets					
Debtors	10	31,121		80,022	
Cash at bank and in hand		82,833		90,441	
		113,954		170,463	
Creditors: amounts falling due within one year	11	(75,881)		(116,825)	
Net current assets			38,073		53,638
Total assets less current liabilities			48,021		63,232
Creditors: amounts falling due after more than one year	12		(3,402)		(6,867)
Net assets			44,619		56,365
Capital and reserves					
Profit and loss account			44,619		56,365
Members funds			44,619		56,365

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 23 form part of these financial statements.

Balance sheet (continued)
As at 31 December 2025

These financial statements were approved by the board of directors on 29 September 2026 and signed on behalf of the board by:

Michael Waldron
Director

Emer Yip
Director

The notes on pages 14 to 23 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 2025

	2025 €	2024 €
Cash flows from operating activities		
(Deficit)/surplus for the financial year	(11,746)	26,584
Adjustments for:		
Depreciation of tangible assets	2,243	1,852
Amortisation of intangible assets	541	3,000
Government grant income	(5,104)	(743)
Changes in:		
Trade and other debtors	48,901	(42,116)
Trade and other creditors	(40,944)	26,111
Cash generated from operations	(6,109)	14,688
Net cash (used in)/from operating activities	(6,109)	14,688
Cash flows from investing activities		
Purchase of tangible assets	(3,138)	-
Purchase of intangible assets	-	(1,639)
Net cash used in investing activities	(3,138)	(1,639)
Cash flows from financing activities		
Government grant income	1,639	743
Net cash from financing activities	1,639	743
Net increase/(decrease) in cash and cash equivalents	(7,608)	13,049
Cash and cash equivalents at beginning of financial year	90,441	77,392
Cash and cash equivalents at end of financial year	82,833	90,441

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 orfair 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.

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.
Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

Intangible assets
Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation
Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

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

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.

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 or 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 caesed 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.

4. Income

Income arises from:

	Year ended 2025	Year ended 2024
	€	€
Artistic Membership	74,361	61,543
Sponsorship	1,250	11,328
Commission	652	1,920
Storage Rental	1,305	1,803
Events/ Donations	3,450	31,217
The Arts Council	159,500	130,000
Cork City Council	33,049	33,000
The Community Foundation	30,000	20,000
Rethink Ireland	65,000	68,000
Triskal Arts Centre	19,762	12,000
Business to Arts	15,000	-
MTU Bishopstown	7,700	
	411,029	370,811

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

5. Operating (loss)/profit

Operating (loss)/profit is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of tangible assets	2,243	1,852
Impairment of tangible assets recognised in:		
Administrative costs	541	3,000
Fees payable for the audit of the financial statements	5,444	3,120

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	Year ended	Year ended
	2025	2024
	Number	Number
Salary band up to €10,000	3	3
Salary band €10,001 to €20,000	1	2
Salary band €20,001 to €30,000	1	1
Salary band €30,001 to €40,000	1	-
Salary band €40,001 to €50,000	-	-
Salary band €50,001 to €60,000	1	1
	7	7

The aggregate payroll costs incurred during the financial year were:

	2025	2024
	€	€
Wages and salaries	145,418	120,025
Social insurance costs	15,538	12,610
	160,956	132,635

7. Directors remuneration

The directors did not receive any remuneration during the year.

8. Intangible assets

	Website	Total
	€	€
Cost		
At 1 January 2025 and 31 December 2025	11,621	11,621
Amortisation		
At 1 January 2025	10,523	10,523
Charge for the financial year	541	541
At 31 December 2025	11,064	11,064
Carrying amount		
At 31 December 2025	557	557
At 31 December 2024	1,098	1,098

9. Tangible assets

	Fixtures, fittings and equipment	Total
	€	€
Cost		
At 1 January 2025	21,776	21,776
Additions	3,138	3,138
At 31 December 2025	24,914	24,914
Depreciation		
At 1 January 2025	13,280	13,280
Charge for the financial year	2,243	2,243
At 31 December 2025	15,523	15,523
Carrying amount		
At 31 December 2025	9,391	9,391
At 31 December 2024	8,496	8,496

10. Debtors

	2025	2024
	€	€
Trade debtors	1,946	1,919
Prepayments	175	25,603
Accrued income	29,000	52,500
	31,121	80,022

11. Creditors: amounts falling due within one year

	2025	2024
	€	€
Trade creditors	14,528	10,172
Other creditors including tax and social insurance	3,105	4,190
Accruals	13,248	11,222
Deferred income	45,000	91,241
	75,881	116,825

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

	2025	2024
	€	€
Deferred income	3,402	6,867
	3,402	6,867

13. Capital commitments

There were no capital committments at the year end to report.

14. Events after the end of the reporting period

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

15. 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 2025, the company generated a deficit in the amount of €11,746 and it had an accumulated surplus of €44,619 at the year end date. The company is dependent on the funding provided by a number of sources, the Arts Council in particular.

Once off travel to San Francisco contributed to the current year deficit. This is reflected in Projects, programmes, and events.

The Company had €29,000 recognised in accrued income at the year end.

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.

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.

16. Cork City Council Grant

(a) Name of Grantor: Cork City Council

(b) Name of Grant: Cork City Council Arts Grant 2025

(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 €33,049 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. 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 €159,500 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.

18. 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 €65,000 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.

19. 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 €30,000 and this has been reflected om 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.

20. Triskel Arts Centre

(a) Name of Grantor: Triskel Arts Centre

(b) Name of Grant: Triskel Arts Centre

(c) Purpose of Grant: The purpose of the grant received is to support

(d) Accounting for Grant: The total grant received during the year was €19,762 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

21. 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.

22. Approval of financial statements

The board of directors approved these financial statements for issue on 29 September 2026.

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 2025

	2025	2024
	€	€
Income		
Sales - Artistic Membership	74,361	61,543
Sales - Sponsorship	1,250	11,328
Sales - Commission	652	1,920
Sales - Storage Rental	1,305	1,803
Sales - Events & Donations	3,450	31,217
Arts Council Grants	159,500	130,000
Cork City Council Grant	33,049	33,000
The Community Foundation	30,000	20,000
Rethink Ireland	65,000	68,000
Triskel Arts Centre	19,762	12,000
Business To Arts	15,000	-
MTU Bishopstown	7,700	-
	411,029	370,811
Gross profit	411,029	370,811
Gross profit percentage	100.0%	100.0%
Overheads		
Administrative expenses		
Wages and salaries	(145,418)	(120,025)
Employer's PRSI contributions	(15,538)	(12,610)
Staff training	-	(2,137)
Rent payable	(35,000)	(35,100)
Projects, Programmes and Events	(184,652)	(110,207)
Insurance	(899)	(899)
Light and heat	(4,924)	(13,567)
Cleaning	(3,596)	(1,482)
Repairs and maintenance	(2,566)	(4,798)
Printing, postage and stationery	(2,214)	(2,222)
Advertising	(4,659)	(10,702)
Telephone	(2,126)	(2,316)
Computer costs	(978)	(1,238)
Travelling and entertainment	(5,821)	(2,516)
Legal and professional	(570)	(60)
Accountancy fees	-	(4,422)
Auditors remuneration	(5,444)	(3,120)
Bank charges	(1,663)	(1,175)
General expenses	(7,472)	(7,278)
Subscriptions	(1,555)	(4,244)
Depreciation of tangible assets	(2,243)	(1,852)
Impairment of tangible assets	(541)	(3,000)
	(427,879)	(344,970)

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 2025

	2025 €	2024 €
Other operating income		
Government grants recognised directly in income	5,104	743
	5,104	743
Operating (loss)/profit	(11,746)	26,584
Operating (loss)/profit percentage	2.9%	7.2%
Surplus before taxation	(11,746)	26,584