

Company Number. 168484 (Republic of Ireland)

FISHAMBLE THEATRE COMPANY CLG
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

FISHAMBLE THEATRE COMPANY CLG

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	John O'Donnell Siobhan O'Leary Colleen Savage John McGrane Ronan Nulty John Tierney Denise Walshe Christine Sisk (Appointed 9 February 2026)
Company Secretary	Eva Scanlan
Company Number	168484
Charity Reference Number	20725
Charities Regulatory Authority Number	20103958
Registered Office and Business Address	3 Great Denmark Street Dublin 1 Ireland D01NV63
Auditor	UHY Farrelly Dawe White Limited FDW House Blackthorn Business Park Coes Road Dundalk Co. Louth Ireland
Bankers	Bank of Ireland College Green Dublin 2 Ireland

FISHAMBLE THEATRE COMPANY CLG

CONTENTS

	Page
Directors' report	1 - 9
Statement of Directors' responsibilities	10
Independent auditor's report	11 - 13
Statement of financial activities	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 28

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's constitution, the Companies Act 2014 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Principal Activities

The principal activity of the company continued to be that of a theatre company. The company is dedicated to the discovery, development and production of new dramatic works for the Irish and international stage.

Directors

The directors who served during the year and up to the date of signature of the financial statements were:

Peter Finnegan (Retired 8 December 2025)

John O'Donnell

Siobhan O'Leary

Louise Molloy (Retired 6 May 2026)

Colleen Savage

John McGrane

Ronan Nulty

John Tierney

Denise Walshe

Christine Sisk (Appointed 9 February 2026)

The secretary who served during the year was:

Eva Scanlan

In accordance with the constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Attendance at Board meetings:

Name of Board Member	Number of Board Meetings	Number of Board Meetings Attended
Peter Finnegan	6	6
John McGrane	6	5
Louise Molloy	6	5
Ronan Nulty	6	3
Denise Walshe (Vice Chair)	6	4
John O'Donnell	6	5
Siobhan O'Leary (Chair)	6	6
Colleen Savage	6	4
John Tierney	6	6

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Name of Employee	Number of Board Meetings	Number of Board Meetings Attended
Jim Culleton, Artistic Director & CEO	6	6
Eva Scanlan, Executive Director & Secretary	6	5
Gavin Kostick, Literary Manager	6	5

Future Developments

The company plans to continue its present activities. Employees are kept as fully informed as practicable about developments within the organisation.

Post Statement of Financial Position Events

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

Auditors

In accordance with the Companies Act 2014, UHY Farrelly Dawe and White Limited continue in office as auditors of the company.

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Overview & Mission

Fishamble is a multi-award-winning, internationally acclaimed company, dedicated to the discovery, development and production of new work for the Irish stage. Fishamble has produced numerous plays by first-time and established playwrights, and has brought this work to audiences throughout Ireland as well as 21 other countries.

Since it was established in 1988, Fishamble has become an arts organisation of national importance, central to the Irish theatre landscape, with a highly productive output of new work, extensive programme of national touring, substantial international recognition and, through a wide range of Training, Development and Mentoring schemes, a resource and support for fellow theatre artists and members of the public.

During 2025, Fishamble presented 12 productions across 9 countries to almost 15,000 audience members, plus thousands more through the RTÉ radio version of *Heaven*. Fishamble transferred four productions Off-Broadway in the first half of the year.

Fishamble presented 173 performances to audiences in Ireland and internationally, as well as other events and activities. It also continued its range of outreach, education and community initiatives, engaging underrepresented groups who experience barriers to accessing the arts.

It worked with over 300 artists and arts workers, and continued to support more than half of the writers of all new plays produced on the island of Ireland. Through the New Play Clinic initiative, it offered guidance and mentorship to 29 artists developing new work, while 54 people participated in its Playwriting Courses throughout the year.

PRODUCTIONS

- **HEAVEN by Eugene O'Brien**

Fishamble revived *Heaven* by Eugene O'Brien, which ran in Southwark Playhouse London, then toured to the Traverse Theatre Edinburgh, and to Pavilion Theatre Dun Laoghaire, Hawk's Well Theatre Sligo, Theatre Royal Waterford, Lime Tree Theatre Limerick, Siamsa Tíre Tralee, and Esker Arts Centre in Offaly, where the play is set. The 2025 run in Edinburgh and in many Irish theatres sold out completely, surpassing box-office targets, with over 6,000 people seeing it on this tour. Fishamble recorded a radio version for RTÉ, which was broadcast in September 2025, reaching over 20,000 listeners.

- **THE BLACK WOLFE TONE by Kwaku Fortune**

Fishamble presented *The Black Wolfe Tone* by Kwaku Fortune, co-produced with the Irish Repertory Theatre, in New York in May, prior to an Irish tour at Project Arts Centre, Mermaid, and Cork Midsummer Festival in June. An ISL interpreted performance was included in the Dublin run.

The play was initially developed and commissioned through the *Transatlantic Commissions Programme*, in partnership with Irish Repertory Theatre, including a Residency as part of the Arts Council's IRIS initiative. This collaboration fostered and supported Black writers and artists of colour, and underrepresented voices in Irish theatre, through a major international collaboration. The 53rd Annual AUDELCO Awards in New York nominated Kwaku Fortune for Outstanding Solo Performance.

- **KING and other plays in the repertoire by Pat Kinevane**

King, *Silent*, and *Underneath* by Pat Kinevane were performed extensively on tour, in Tallaght, Tullamore, Kilkenny, Cork, Waterford, Tullamore, Galway, Kilkenny, Sligo, Ennis, and Wexford.

International touring took place in Serbia and Geneva, with plans to tour also to Berlin in early 2026. In November 2025, Fishamble worked with the Department of Foreign Affairs and Embassy of Ireland in India to tour *King* to Jaipur, Kolkata, and Itanagar, marking the company's first tour in Asia.

- **EMBARGO by Deirdre Kinahan**

Embargo was screened at the Substation, in August, followed by a discussion with Deirdre Kinahan and Jim Culleton, as part of Dublin Port's Soft Values of Seaports 2015-2025 Festival.

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

- **IN TWO MINDS by Joanne Ryan and FIGHT NIGHT by Gavin Kostick**

Fishamble presented *In Two Minds* by Joanne Ryan and Rise Productions' *Fight Night* by Gavin Kostick Off-Broadway to great acclaim and audience reaction. They both ran in 59E59 Theaters for three weeks in April.

- **THE LEAP by Gavin Kostick**

Fishamble produced its first play for families, *The Leap* by Gavin Kostick. This production toured to three DEIS schools in Dublin 1, in partnership with NEIC, then ran in Drafocht as part of Dublin Theatre Festival. ISL performances, education resource packs, and pre/post-show discussions helped increase access and engagement in the production. All performances were completely sold out within days of tickets being released. The response from participating schools has been excellent, with libraries requesting copies of the play for students to study.

ARTFORM & ARTIST-FOCUSSED DEVELOPMENT

- **Dramaturgy & Mentoring Programmes**

Dramaturgy & Mentoring programmes continued in 2025 with partners including Galway Theatre Festival, Solas Nua, and Inis Nua. Fishamble continued to advise alumni from its mentoring programmes on an ongoing basis, which were run in partnership with arts centres and local authorities throughout the country. It also continued to work with the Gap Day Initiative. The initiatives, and follow-up supports, receive excellent feedback from participating artists.

- **Partnership with Irish Theatre Institute and Dublin Fringe Festival**

Fishamble continued to award its highly regarded New Writing Award at DFF this year. Hannah Power and Conor Murray won the award this year.

Fishamble continued to work with DFF to support artists through the Big Ambitions programme. In 2023, Dagogo Hart and Carley Magee were supported. In 2024, the chosen artists were Joy Nesbitt, Tishé Fatunbi, and Praise Titus. In 2025, the artists were Dafe Orugbo and D'Girlos.

- **International Promotion, through Publishing, Influence, & Networking**

Many opportunities for artists continue to be created, through Fishamble's work to promote its productions and artists internationally.

All plays in production this year have been published by Bloomsbury Methuen Drama, and distributed worldwide.

- **Cruising the Boards**

During February – March, Fishamble ran a series of workshops, Cruising the Boards, for queer theatremakers and writers based in Ireland. It was led by Carys D. Coburn and Gavin Kostick. This initiative follows similar Fishamble workshops designed to support specific groups, including workshops run with ADI/Kennedy Center for artists with disabilities, Felispeaks for artists of colour, and Fionn Foley for artists working in Irish, all of which have led to further work and engagement.

NEW WORK DEVELOPMENT

- **Commissioning Plays**

Fishamble continued to develop high-quality commissions by playwrights working on plays of varying scales for future Fishamble production.

It is in development with Eva O'Connor's new play *For Dolores* due for production in 2026, and developing a new play, *Limbo* by Eugene O'Brien, for production in 2027. It is working with Thisispopbaby on the development of *Day Trip for the Physicist* by Emmet Kirwan. Fishamble continued to collaborate with Staatstheater Mainz in Germany, to develop *Refuge*, a new co-commissioned play by Deirdre Kinahan, which is planned for production in 2026. It has also co-commissioned with Solas Nua a new play by Rhianna Yazzie.

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

- **Not Beckett Festival**

Fishamble worked with international partners to co-commission and co-present a series of short plays by femme-identifying and non-binary playwrights, in conversation with the work of Samuel Beckett.

The commissioned playwrights are Hannah Khalil, Jennifer Barclay, Olwen Fouéré, Nicola McCartney, and FELISPEAKS. The plays were presented in London's West End at Jermyn Street Theatre and in Reading University in late 2024. They were performed in New York in February 2025, and produced by Fishamble at the Lir, Dublin, in April 2025. The plays were published by Methuen in September.

- **New Play Clinic**

Fishamble supported a number of artists to develop work as part of the NPC in 2025. As always, projects are chosen by application, and all participating artists are paid for taking part. 8 theatre projects for 29 artists were given paid dramaturgical support through the NPC. The writers of over 50% of all new plays produced in Ireland each year are supported through at least one of Fishamble's initiatives, primarily the NPC.

- **Navigator Project**

Fishamble commissioned and called for submissions of short plays of 8 minutes' duration which focus on an aspect of marginalisation and health inequality, either in Ireland or in other cultures. The Navigator Project (www.navigator-project.org) is a collaboration between health researchers and Fishamble to explore how marginalisation causes health inequality and ask whether integrating science, cross-cultural learning and theatre could raise awareness about health inequality in marginalised communities.

Four playwrights, including Carys Coburn, Rosaleen McDonagh, Jade Jordan, and Hannah Khalil, were commissioned, and another six plays by Niall Murphy, Treasa Nealon, Susannah Al Fraihat, Susan Lynch, Caitlin Magnall-Kearns, and Ryan Gillespie, were chosen from the submissions to form a series of 10 x 8-minute plays that share these stories. The commissioning process was sponsored by GHealth Research Limited and by a Pavilion Theatre Pulse Award.

- **Transatlantic Commissions Programme**

The *Transatlantic Commissions Residency* with Irish Rep continues to generate new opportunities for the writers. As well as the Fishamble/Irish Rep production of *The Black Wolfe Tone*, this includes the commissioning of Felispeaks for the Obie Award-winning Fire This Time Festival.

PARTICIPATORY, EDUCATION, & OUTREACH

- **Playwriting Courses & Classes**

Fishamble's programme of hugely popular playwriting courses continued during 2025, and continued to be completely sold out. Four courses were held in person, and one online to facilitate neurodiverse and geographically distant participants.

- **Script Reading Service**

Fishamble continues to provide a service by reading all unsolicited plays it receives. It works with a panel of readers which reports to the Executive, which reads plays of merit. In 2025, Fishamble appointed a part-time Literary Assistant, Eimear Hussey, to work with the Literary Manager and a team of readers and literary interns, providing opportunities for emerging theatre makers. Fishamble continued to invite submissions during a three-month window.

- **Community, Young People, & Education**

YOUNG PEOPLE AND ACCESSIBILITY

Fishamble continued its participation as a partner on the Artworks programme. This is part of the Trinity Access Programme, to provide access to the arts to 30 TY students from North-East Inner City Dublin schools. Fishamble's workshops were led by Jeda de Brí and Caitriona Daly.

Fishamble also continues to support the Tenderfoot and TenderWRITE programme in partnership with the Civic Theatre.

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Fishamble continues to work with Youth Theatre Ireland to send plays to youth theatre groups, and arrange post-show discussions and workshops.

SECOND LEVEL ACADEMIC CONNECTIONS

Fishamble worked with a diverse range of artists, including Samuel Yakura, Subhashini Goda, and Dafe Orugbo, and children from 34 different heritages, as part of WHO AM I AND HOW AM I at Larkin Community College. This was supported by Dublin City Council and DublinTown. It has been examined as an example of best practice by the NEIC Community Safety Partnership. This initiative won the Irish Times Arts Award at the Business to Arts 2025 Awards, where Fishamble also won the Irish Life Creativity in the Community Award for *Taigh Tí Teach*.

Fishamble's *Encore* programme for schools is developing, and continues to expand, with schools showing *Inside the GPO*, *The Treaty*, and *Outrage*, as part of the History curriculum, and *Duck Duck Goose*, as part of the SPHE course.

Fishamble continues to partner with the Department of Education & Skills on the Junior Cycle for Teachers (JCT) programme, providing theatre expertise, resources, and content, through podcasts and workshops to inspire teachers and students through theatre.

- **Third Level Academic Connections & Promotion**

Fishamble continues to work with many universities, international academic networks, and students, who study the company's work, and with organisations to include Fishamble's work on education reading lists and exam papers.

The National Library of Ireland hosts Fishamble's Living Archive, which was updated in 2023/24. This is referenced by students and others studying the company's work.

Fishamble continues to work with UCD as Theatre Company-in-Residence, and particularly with its Ad Astra scholars, providing workshops with Fishamble staff and artists.

- **Post-show panels & discussions**

In 2025, *King, Heaven* and *The Black Wolfe Tone*, included post-show discussions, moderated by and including artists, academics, and experts on the themes of each play.

GOVERNANCE & STRATEGIC PLANNING

- **Capacity Building**

Fishamble has created and implemented a robust Audience Development strategy, developed and implemented the Company's Equality, Diversity, and Inclusion policy, and invested in a CRM system to improve company infrastructure, stakeholder engagement, artist, audience, donor, and stakeholder tracking and monitoring. This has greatly improved the company's capacity to use its infrastructure to maximum impact.

Fishamble continues to offer training opportunities for its staff to improve skills in a variety of areas. All staff have completed the *Safe to Create* programme of training. Fishamble is a member of the British Irish Chamber of Commerce, and sits on the Culture, Arts, Sport and Transport (CAST) sub-committee.

- **Equality, Diversity, and Inclusion Policy**

Fishamble continues to monitor the implementation of its Gender Equality Policy, and its Equality, Diversity, and Inclusion Policy, to gauge its impact. Fishamble works with every theatre, arts centre, and festival with which it collaborates, to create marketing and audience development plans for each engagement.

- **Strategy Implementation**

Fishamble Board and Staff continue to work on the implementation of its Strategy for 2022-2026. The strategy has four strands – Artists, Audiences, People, and Partnerships. The Strategy is accompanied by an internal Implementation Plan to monitor its development and success in achieving its goals.

- **Sustainability**

Fishamble continues to work with the Performing Arts Forum / Green Arts Initiative Ireland *Greener Touring* initiative, and other stakeholders, to develop our sustainable touring model.

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

- **Partnerships**

Fishamble continues to develop its sophisticated and highly productive network of partners, created and progressed over 37 years. In 2025, Fishamble engaged in partnerships with theatres, arts centres, festivals, funders, and universities throughout Ireland and internationally, as well as Dublin Theatre Festival, Dublin Fringe Festival, Irish Theatre Institute, 59E59 Theaters, Staatstheater Mainz, Solas Nua, Inis Nua, Belgrade Irish Festival, Origin, Publicis, Traverse Theatre, Irish Repertory Theatre, Villanova, Reading University, NEIC, DublinTown, Larkin Community College, and Trinity Access Programme.

- **Fundraising & Marketing**

Fishamble continues to explore opportunities to raise funds to support its programme. Its Fundraising Sub-Committee meets regularly to progress this element of the company's activities.

Fishamble has 44 Friends and engages with its audience online through an email database and content-rich social media platforms. This includes an email database of 6,480 recipients and 5,257 subscribers, and a growing social media presence, with 8,711 Facebook followers, 12.1k X followers, 6,411 Instagram followers, and 137,839 Fishamble YouTube channel views.

- **Board & Governance**

Fishamble's Board is a strong and highly informed, thoroughly dedicated body, which supports and oversees the work of the company. It carries out regular reviews as part of its Charities Governance Code, to examine Board membership with respect to its range of expertise, diversity and skills. Fishamble complies with the Charities Governance Code and has developed and reviewed a robust set of policies and procedures to uphold all the principles of good Charities' governance.

The board meets quarterly, and is kept abreast of all major news and opportunities for the company through regular updates. Sub-committees, which oversee Governance, Fundraising, Finance, HR, Risk, Remuneration, and Five Year Strategy, meet more regularly and report back to the Board.

Fishamble is committed to comply with the charity SORP, the Code of Governance and Principles of Good Fundraising. Fishamble meets all reporting and legal requirements relating to its charitable status, and works regularly with UHY Farrelly Dawe White to ensure compliance.

BOOKS OF ACCOUNT:

The company's directors are aware of their responsibilities, under the Companies Act 2014 to maintain proper books of account and are discharging their responsibility by employing qualified and experienced staff.

The books of account are held at the company's registered office, 3 Great Denmark Street, Dublin 1, D01 NV63.

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

STATE FUNDING:

Arts Council:

During the year, the company was in receipt of funding from the Arts Council. This funds areas such as artistic activity and served provisions of the organisation. The term of this grant is for the period January – December 2025.

The breakdown of funding awarded from the Arts Council is as follows:

• Grant taken for income in the year:	€527,000
• Cash received during the year:	€527,000
• Grant deferred / due at year end:	€ -

Breakdown of Grants awarded:

• Strategic Funding (Core, unrestricted)	€479,000
• Strategic Funding (Touring, restricted)	€48,000

Culture Ireland and Department of Foreign Affairs & Trade:

The company was awarded funding from Culture Ireland and the Department of Foreign Affairs and Trade. The term of this grant is for the period January – December 2025.

These grants were issued in relation to the international presentations of *HEAVEN* in London and Edinburgh, *SILENT* in Serbia, *KING* in Switzerland and India, *FIGHT NIGHT, IN TWO MINDS, THE BLACK WOLFE TONE*, and *NOT BECKETT* in New York.

The breakdown of funding awarded from Culture Ireland and the Department of Foreign Affairs & Trade is as follows:

• Amounts deferred in prior periods	(€45,300)
• Grant taken for income in the year:	€166,007
• Cash received during the year:	(€108,058)
• Grant due at year end:	€12,649

Dublin City Council:

The company received funding from Dublin City Council, including the NEIC. The grant was issued for the productions and theatre activities based in Dublin. The term of this grant is for the period January – December 2025.

The breakdown of funding awarded from Dublin City Council is as follows:

• Amounts deferred in prior periods	(€8,000)
• Grant taken for income in the year	€43,000
• Cash received during the year	(€44,000)
• Grant deferred at year end:	€9,000

FISHAMBLE THEATRE COMPANY CLG

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement on Relevant Audit Information

So far as the directors are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

The directors acknowledge their responsibilities under Section 281 to Section 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to secure compliance with the requirements of the act, a management accountant is employed. The accounting records of the company are kept at the registered office and principal place of business.


Siobhan O'Leary
Director

Dated: 7 May 2026


John McGrane
Director

Dated: 7 May 2026

FISHAMBLE THEATRE COMPANY CLG

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit 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 for the company financial statements and then apply them consistently;
- make judgements and 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 surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

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

Signed on behalf of the board.


Siobhan O'Leary
Director


John McGrane
Director

Dated: 7 May 2026

Dated: 7 May 2026

FISHAMBLE THEATRE COMPANY CLG

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FISHAMBLE THEATRE COMPANY CLG

Opinion

We have audited the financial statements of Fishamble Theatre Company CLG (the company) for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including Financial Reporting Standard 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 net movement in funds for the 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 the Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 2 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

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.

FISHAMBLE THEATRE COMPANY CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FISHAMBLE THEATRE COMPANY CLG

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 Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- In our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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 the 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 any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the statement of Directors' responsibilities, 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 directors either intend to liquidate the charitable company or to liquidate the company or to cease operation, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

FISHAMBLE THEATRE COMPANY CLG

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF FISHAMBLE THEATRE COMPANY CLG

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

This report is made solely to the company's directors, 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 directors 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 directors as a body, for our audit work, for this report, or for the opinions we have formed.



Thomas McDonagh
for and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants

Statutory Auditor

FDW House
Blackthorn Business Park
Coes Road
Dundalk
Co. Louth
Ireland

7 May 2026

FISHAMBLE THEATRE COMPANY CLG

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
	Notes						
Income from:							
Donations and legacies	3	82,925	-	82,925	88,198	-	88,198
Theatre activities	3	903,908	257,007	1,160,915	945,979	397,972	1,343,951
Other trading activities		23,426	-	23,426	17,718	-	17,718
Total income		<u>1,010,259</u>	<u>257,007</u>	<u>1,267,266</u>	<u>1,051,895</u>	<u>397,972</u>	<u>1,449,867</u>
Expenditure on:							
Theatre activities	5	<u>927,164</u>	<u>266,544</u>	<u>1,193,708</u>	<u>1,061,756</u>	<u>418,143</u>	<u>1,479,899</u>
Net incoming/(outgoing) resources before transfers		83,095	(9,537)	73,558	(9,861)	(20,171)	(30,032)
Gross transfers between funds		<u>(9,537)</u>	<u>9,537</u>	<u>-</u>	<u>(20,171)</u>	<u>20,171</u>	<u>-</u>
Net income/(expenditure) for the year/							
Net movement in funds		73,558	-	73,558	(30,032)	-	(30,032)
Fund balances at 1 January 2025		<u>111,905</u>	<u>-</u>	<u>111,905</u>	<u>141,937</u>	<u>-</u>	<u>141,937</u>
Fund balances at 31 December 2025		<u><u>185,463</u></u>	<u><u>-</u></u>	<u><u>185,463</u></u>	<u><u>111,905</u></u>	<u><u>-</u></u>	<u><u>111,905</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

FISHAMBLE THEATRE COMPANY CLG

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Fixed assets					
Tangible assets	11		11,557		8,745
Current assets					
Debtors	12	69,642		240,206	
Cash at bank and in hand		308,535		115,302	
		378,177		355,508	
Creditors: amounts falling due within one year	13	(204,271)		(252,348)	
Net current assets			173,906		103,160
Total assets less current liabilities			185,463		111,905
The funds of the company					
Unrestricted funds	16		185,463		111,905
			185,463		111,905

The financial statements were approved by the directors on 7 May 2026


Siobhan O'Leary


John McGrane

Company registration number 168484 (Republic of Ireland)

FISHAMBLE THEATRE COMPANY CLG

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 €	€	2024 €	€
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		202,407		(87,453)
Investing activities					
Purchase of tangible fixed assets		(9,174)		(2,972)	
Proceeds from disposal of tangible fixed assets		-		337	
Net cash used in investing activities			(9,174)		(2,635)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			193,233		(90,088)
Cash and cash equivalents at beginning of year			115,302		205,390
Cash and cash equivalents at end of year			308,535		115,302

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Fishamble Theatre Company Limited by Guarantee is a limited company by guarantee incorporated in the Republic of Ireland. The registered office of the company is 3 Great Denmark Street, Dublin 1, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been prepared in Euro (€) which is also the functional currency of the company.

1.1 Accounting convention

The following accounting policies have been added consistently in dealing with items which are considered material in relation to the company's financial statements.

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

1.2 Going concern

These financial statements are prepared on the going concern basis. The directors have a reasonable expectation that the company will continue in operational existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Designated funds are those funds received by the organisation for its general purpose but have been designated for future projects by the board.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the company.

1.4 Income

Income is recognised when the company 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.

This also includes any grant income received to carry on the theatrical purpose of the organisation. This income may be classed as restricted or unrestricted dependant on the conditions included in each agreement.

Grants from government and institutional donors, are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is reasonable certainty of receipt.

Investment income is recognised on a receivable basis. Investment income includes income received on deposits held by the charity and income from other investments.

Income from theatre activities includes income recognised as earned (as the related goods or services are provided). Income from theatre activities would include income received for events and meetings held during the year.

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised when a liability is incurred. Funding provided through contractual obligations and performance related grants are recognised as goods or services supplied. Other grant payments are recognised when a contractual obligation arises that results in payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

1.6 Tangible fixed assets

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	15% Straight line
Computer equipment	20% Straight line

The carrying values of property, plant and equipment are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

Estimates and judgements made in the process of preparing the charity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstance. The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related financial statements.

The directors believe that there are no estimates or assumptions that had, or are likely to have within the next financial year, a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Incoming Resources	Unrestricted		Restricted		Total	
	2025	€	2025	€	2025	Total 2024 €
Income from donations & legacies						
Sponsorship & patronage	82,925		-		82,925	88,198
Income from theatre activities						
The Arts Council	479,000		48,000		527,000	675,070
Other Grants & Subsidies Received	-		-		-	46,751
Box Office	275,145		-		275,145	172,244
Culture Ireland and Dept. Foreign Affairs & Trade	-		166,007		166,007	126,902
Dublin City Council	-		43,000		43,000	10,000
In Kind Income (Note 4)	149,763		-		149,763	312,984
Income from other activities	23,426		-		23,426	17,718
Other Income						
	1,010,259		257,007		1,267,266	1,449,867

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Service in Kind Income

During the year the organisation availed of the following services supplied on an in-kind or pro bono basis. The market value of these services have been recognised in the Statement of Financial Activities and expensed to the activity codes as set out below.

	2025 €	2024 €
TAIGH TY TEACH		
Design & Artistic Fees	-	103,534
Physical Production Costs	-	68,440
Writers & Royalties	-	2,296
Travel & Accomodation	-	88,949
THE BLACK WOLFE TONE		
Design & Artistic Fees	23,975	-
Physical Production Costs	23,673	-
Writers & Royalties	-	-
Travel & Accommodation	3,105	-
Other Services in Kind		
PR, Marketing & Advertising	-	11,965
Graphic Design	20,000	-
Subscriptions	1,800	1,800
Venue Support	35,210	-
Rent	42,000	36,000
	<u>149,763</u>	<u>312,984</u>

Included in figures above is income in kind related to productions The Black Wolfe Tone €50,753 (2025), and Taigh Tý Teach €263,219 (2024). This represents the cost share of international co-producers.

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

5 Expenditure on Theatre Activities

	Unrestricted 2025 €	Restricted 2025 €	Total 2025 €	Total 2024 €
Theatre Activities				
Wages & Salaries (programmatic / artistic)	45,059	11,934	56,993	88,768
Designers & Other Artistic fees	129,230	35,933	165,163	209,380
Writers & royalties	67,422	8,000	75,422	70,502
Social security costs	32,798	-	32,798	34,083
Wages and salaries (core staff)	243,898	-	243,898	225,869
Pension costs (Note 15)	15,188	-	15,188	14,367
Physical Production costs	72,270	29,172	101,442	102,108
Filming & captioning	1,300	1,804	3,104	10,579
Travel, per diems & accomodation	27,593	154,645	182,238	255,166
Production transport	-	16,355	16,355	39,718
PR, Marketing & Advertising (programmatic)	48,409	5,605	54,014	33,037
Services in Kind (Note 4)	149,763	-	149,763	312,984
Rent & Utilities	22,195	-	22,195	24,192
Insurance	7,532	2,110	9,642	9,995
Computer, IT support & software costs	17,513	-	17,513	4,048
Telephone & Broadband	1,565	-	1,565	377
General expenses	8,004	986	8,990	4,735
Audit	8,613	-	8,613	6,874
Bookkeeping & Governance	10,445	-	10,445	8,760
Fundraising costs	600	-	600	1,811
Subscriptions	6,018	-	6,018	3,975
Depreciation	6,362	-	6,362	7,042
Staff training	2,800	-	2,800	3,832
Printing, postage & stationery	1,433	-	1,433	2,574
Bank charges	1,154	-	1,154	1,195
Green Arts & Sustainability	-	-	-	3,592
Loss on disposal of tangible asset	-	-	-	336
	<u>927,164</u>	<u>266,544</u>	<u>1,193,708</u>	<u>1,479,899</u>

6 Net movement in funds

	2025 €	2024 €
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>6,362</u>	<u>7,042</u>

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

7 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the company during the year.

8 Employees

Number of employees

The average monthly number of employees during the year was as follows:

	2025 Number	2024 Number
Artistic Personnel (Full Time Equivalent)	3	3
Administration	4	4
Artistic Direction	1	1
	<u>8</u>	<u>8</u>

Employment costs

	2025 €	2024 €
Wages and salaries	300,891	310,337
Social security costs	32,798	34,083
Pension costs	15,188	14,367
	<u>348,877</u>	<u>358,787</u>

The number of employees whose annual remuneration was €60,000 or more were:

	2025 Number	2024 Number
Staff salaries fall between €60,001 and €70,000	-	-
Staff salaries fall between €70,001 and €80,000	-	-
Staff salaries fall between €80,001 and €90,000	-	-
Staff salaries fall between €90,001 and €100,000	-	-
	<u>-</u>	<u>-</u>

9 Remuneration of key management personnel

Key management includes all members of the company management. The compensation paid or payable to key management for employee services is shown below:

	2025 €	2024 €
Aggregate compensation	<u>122,094</u>	<u>121,222</u>

No directors are remunerated for their role as board members.

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures, fittings and equipment €	Computer equipment €	Total €
Cost			
At 1 January 2025	2,543	34,254	36,797
Additions	-	9,174	9,174
At 31 December 2025	2,543	43,428	45,971
Depreciation and impairment			
At 1 January 2025	1,543	26,509	28,052
Depreciation charged in the year	214	6,148	6,362
At 31 December 2025	1,757	32,657	34,414
Carrying amount			
At 31 December 2025	786	10,771	11,557
At 31 December 2024	1,000	7,745	8,745

12 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Grants receivable	54,396	52,542
Accrued income	964	126,402
Prepayments for future activities and tours	14,282	61,262
	69,642	240,206

13 Creditors: amounts falling due within one year

	Notes	2025 €	2024 €
Taxation		7,086	39,188
Deferred income	14	171,750	174,750
Other creditors		2,737	405
Accruals		22,698	38,005
		204,271	252,348

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

14 Deferred income

	2025 €	2024 €
Other deferred income	171,750	174,750

15 Retirement benefit schemes

	2025 €	2024 €
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	15,188	14,367

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 €	Incoming resources €	Resources expended €	Transfers €	At 31 December 2025 €
General funds	111,905	1,010,259	(927,164)	(9,537)	185,463
Previous year:	At 1 January 2024 €	Incoming resources €	Resources expended €	Transfers €	At 31 December 2024 €
General funds	141,937	1,051,895	(1,061,756)	(20,171)	111,905

17 Analysis of net assets between funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total Unrestricted funds 2025 €	Restricted funds 2024 €	Total 2024 €
Fund balances at 31 December 2025 are represented by:					
Tangible assets	11,557	-	11,557	-	8,745
Current assets/(liabilities)	173,906	-	173,906	-	103,160
	185,463	-	185,463	-	111,905

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

18 Capital commitments

The company had no material capital commitments at the year-ended 31 December 2025.

19 Contingent Liabilities

The company had no material contingent liabilities at the year-ended 31 December 2025.

20 Reserve Fund

The organisation has an established reserve fund which is regularly reviewed by the board. The objectives of the fund include to:

- Bridge any cash flow gaps which may arise between spending on productions and events and receiving through admission charges and funding grants.
- Create a six months provision for salaries and administration.
- Provide financial flexibility and security for the charity.

The board reserves the right to designate levels of reserves to future projects once the originating funds are not restricted in nature by that funding source. The board deem that this type of reserve should not be greater than six months working capital.

21 Cash generated from operations	2025 €	2024 €
Surplus/(deficit) for the year	73,558	(30,032)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	6,362	7,042
Movements in working capital:		
Decrease/(increase) in debtors	170,564	(67,798)
(Decrease)/increase in creditors	(45,077)	37,758
(Decrease) in deferred income	(3,000)	(34,423)
Cash generated from/(absorbed by) operations	202,407	(87,453)

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 State Funding

The following information in relation to grant information per the Department of Public Expenditure and Reform circular 13/2014:

Arts Council

	€
Amounts accrued in prior periods	125,000
Amounts deferred in prior periods	119,800
Amount received in current period	618,552
Total amount included in income for the period	527,000
Amounts accrued in current period	Nil
Amount deferred to future periods	119,750

Culture Ireland

	€
Amounts accrued in prior periods	Nil
Amounts deferred in prior periods	45,300
Amount received in current period	108,058
Total amount included in income for the period	166,007
Amounts owed in current period	12,659
Amount deferred to future periods	Nil

Dublin City Council

	€
Amounts accrued in prior periods	Nil
Amounts deferred in prior periods	8,000
Amount received in current period	44,000
Total amount included in income for the period	43,000
Amounts accrued in current period	Nil
Amount deferred to future periods	9,000

The board confirms that the funding was used in accordance with the conditions outlined in the letter of offer and that there are adequate financial controls in place to manage grant income.

Fishamble Theatre Company CLG is compliant with relevant Circular, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type Payments".

The grant is restricted and used solely in the promotion and provision of theatre development in Ireland by Fishamble Theatre Company CLG.

No employees were remunerated in excess of €60,000 in the year ended 31 December 2025.

FISHAMBLE THEATRE COMPANY CLG

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2025***

23 Provisions Available For Audits of Small Entities

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

24 Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on **7 May 2026**.