Company registration number: 595076

West Wicklow Festival
(A Company Limited by Guarantee and not having Share Capital)

Directors' report and unaudited financial statements

for the financial year ended 15 December 2024

West Wicklow Festival
(A Company Limited by Guarantee and not having Share Capital)

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West Wicklow Festival
Company limited by guarantee

Directors and other information

Directors	Simon Taylor Niamh Ní Ghairbhia Charlotte Richardson Piers Hedley Judith Woodworth Damien Curry Muireann Sheahan Lilian Murphy Sean Bagnall
Secretary	Muireann Sheahan
Company number	595076
Registered office	Fionn-Trá Ballyknockan Valleymount Blessington, Co. Wicklow
Bankers	AIB Bank 41 South Main Street Naas Co. Kildare
Solicitors	John Neeson Riverside One Sir John Rogerson's Quay Dublin 2

West Wicklow Festival
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the unaudited financial statements of the company for the financial year ended 15th December 2024.

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

Simon Taylor	
Joan Griffith	(resigned 19 December 2024)
Niamh Ní Ghairbhia	
Charlotte Richardson	
Damien Curry	
Piers Hedley	
Judith Woodworth	
Gavan Woods	(resigned 19 December 2024)
Muireann Sheahan	(appointed 19 December 2024)
Lilian Murphy	(appointed 7 March 2025)
Sean Bagnall	(appointed 7 March 2025)

Reference and administrative details
The organisation is a charitable company with a registered office at Fionn-Trá Ballyknockan, Valleymount, Blessington, Co. Wicklow. The charity trades under the name West Wicklow Festival
Company limited by guarantee. The company's registered number is 20155179 .

The directors of the charity at the date of this report and those who served during the financial year together with the dates of any changes are set out above.

Principal activities

West Wicklow Festival

The West Wicklow Festival's flagship festival was held in May and the festival's Winter Weekend in November. The festival also organised a concert for Culture Night and for the Arts Council's pilot Late Night Events Scheme. The concerts were staged at Russborough House & Parklands, St Mary's Church, The Tramway Blessington and Tulfarris Hotel.

As well as presenting music from the baroque era to the present day, the festival also commissioned a new work by EÁ-mear Noone, as well as awarding the 2024 Emerging Composers Awards to Abigail Smith and Timothy Doyle. The festival continued to deliver its education and outreach programme through Rising Star platform concerts, masterclasses and proving accessible and free activities to young children and families.

2024 festival concerts were as follows:
15th May - Hyeyoon Park (violin), Ben Goldscheider (horn) and Fiachra Garvey (piano).
16th May - Inmo Yang (violin) and Yannick Rafalimanana (piano).
16th May - Ben Goldscheider and Hyeyoon Park masterclasses.
17th May - Sitkovetsky Trio (violin, cello and piano).
17th May - Ailbhe McDonagh (cello).
18th May - Maria O'Dea (bassoon) and Luke Lally Maguire (piano).
18st May - Quatuor Arod (string quartet).
18st May - Judy Jackson Jazz Ensemble.
19th May - Irish Chamber Orchestra / Jos Vantyler (narrator).
19th May - Family Day of music and activities.
19th May - Claudia Boyle (soprano), Gyula Nagy (baritone) and Fiachra Garvey (piano).
20th September - Tara Viscardi and Robert Harvey (flute and harp)
14th November - Patrick Rafter (violin) and Fiachra Garvey (piano)
15th November - Tamsin Waley Cohen (violin), Carol McGonnell (clarinet) and Fiachra Garvey (piano).
16th November - Jisun Min (violin) and Didzis Kalnins (piano)
16th November - Trio Talweg (violin, cello and piano)
17th November - Anna Devin (soprano) and Fiachra Garvey (piano)
The Festival was supported financially by the Apollo Foundation, RTE Supporting the Arts, Wicklow County Council, Baltinglass Municipal District, Ireland's Ancient East, the Arts Council of Ireland and private donors.

The Festival generated considerable publicity and media attention on a local and national level. West Wicklow Festival was featured on RTE Radio 1, RTE Lyric FM, BBC Radio 3, East Coast Radio, KFM Kildare with articles and features in local and national newspapers including the Sunday Times, Irish Independent, Irish Times, Sunday Business Post, Leinster Leader and the Wicklow People.

Future developments

The company plans to continue its present activities and current trading levels.

Results and dividends

The results for the year are set out on page 6.

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

The company strategy is to build a reserve fund, allowing for circa 50% of the cost of the following year's festival to be in the bank at year end, thus mitigating any potential risk to the company's operations resulting from possible future funding reductions.

Research and development
The company did not engage in any research and development activity during the financial year.

Political donations
The company made no political donations in the current financial year.

Adequate accounting records
The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The adequate accounting records of the company are located at Fionn-Trá, Ballyknockan, Valleymount, Blessington, Co. Wicklow.

This report was approved by the board of directors on 28th April 2025 and signed on behalf of the board by:

Simon Taylor
Director

Muireann Sheahan
Director

West Wicklow Festival
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Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" applying Section 1A of that Standard, which is issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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. 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 of directors on 28th April 2025 and signed on behalf of the board by:

Simon Taylor
Director

Mulreann Sheahan
Director

West Wicklow Festival
(A Company Limited by Guarantee and not having Share Capital)

Income & expenditure account
Financial year ended 15th December 2024

	Note	2024 €	2023 €
Income		32,062	28,720
Administrative expenses		(134,054)	(131,462)
Other operating income		106,918	124,352
Operating surplus of income		4,926	21,610
Surplus on ordinary activities before taxation		4,926	21,610
Tax on deficit/surplus on ordinary activities	6	-	-
Surplus on ordinary activities after taxation		4,926	21,610

The notes on pages 9 to 10 form part of these financial statements.

West Wicklow Festival
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 15th December 2024

	Note	2024 €	€	2023 €	€
Current assets					
Cash at bank and in hand		99,674		77,657	
		99,674		77,657	
Net current assets			99,674		77,657
Total assets less current liabilities			99,674		77,657
Creditors: amounts falling due after more than one year	8		(17,091)		-
Net assets			82,583		77,657
Capital and reserves					
Profit and loss account			82,583		77,657
Members funds			82,583		77,657

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the Small Companies' Regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of West Wicklow Festival state that:

- the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- the company is availing itself of the exemption on the grounds that the conditions specified in section 358 of the Companies Act 2014 are satisfied;
- the members of the company have not served a notice on the company under section 334(1) of the Companies Act 2014 in accordance with section 334(2); and
- We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

The notes on pages 9 to 10 form part of these financial statements.

Balance sheet (continued)
As at 15th December 2024

These financial statements were approved by the board of directors on 28th April 2025 and signed on behalf of the board by:

Simon Taylor
Director

Muireann Sheahan
Director

The notes on pages 9 to 10 form part of these financial statements.

1. General Information

The financial statements comprising the income and expenditure account, balance sheet and the related notes constitute the individual financial statements of West Wicklow Festival for the financial year ended 15 December 2024.

West Wicklow Festival is a private company limited by guarantee (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 595076). The Registered Office is Fionn-Trá, Ballyknockan, Valleymount, Blessington, Co. Wicklow, 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.

2. Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard.

3. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

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

Judgements and key sources of estimation uncertainty

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 actual results.

Estimates and judgements made in the process of preparing the entity 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 circumstances. Therefore there are no estimates and assumptions that have a significant effect on the amounts recognised in the financial statements.

Income

Income represents the total concert income, grants and sponsorship donations received during the year.

Taxation

No liability for taxation arises as the company does not carry out a taxable activity.

Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors
Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

4. Limited by guarantee
The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

5. Going concern
The directors consider it appropriate to prepare the financial statements on a going concern basis.

6. Tax on profit
No provision for taxation for the year ended 15th December 2024 has been made due to the fact that the company does not carry on a taxable activity.

7. Appropriations of profit and loss account

	2024	2023
	€	€
At the start of the financial year	77,657	56,047
Profit for the financial year	4,926	21,610
At the end of the financial year	82,583	77,657

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

	2024	2023
	€	€
Deferred Income	17,091	-

9. Security
There is no security held over the assets of the company.

10. Approval of financial statements
The board of directors approved these financial statements for issue on 28 April 2025.

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

West Wicklow Festival
(A Company Limited by Guarantee and not having Share Capital)

Detailed profit and loss account
Financial year ended 15th December 2024

	2024	2023
	€	€
Income		
Concert income	32,062	28,720
	32,062	28,720
Overheads		
Administrative expenses		
Artistic management	(15,000)	(12,000)
Administration expenses	(19,212)	(16,720)
Concert expenses	(99,842)	(102,742)
	(134,054)	(131,462)
Other operating income		
Grants	68,600	97,156
Sponsorship & other income	38,318	27,196
	106,918	124,352
Surplus on ordinary activities before taxation	4,926	21,610