Registered number: 54867

THE IRISH ARCHITECTURAL ARCHIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

84 Northumberland Road
Ballsbridge
Dublin 4

Duignan Carthy O'Neill Limited

Chartered Accountants

Statutory Audit Firm

### **COMPANY INFORMATION**

**Directors** 

Anthony Reddy (Chairperson) (appointed 11 May 2023)

Malcolm Alexander (resigned 11 May 2023) Gerard Crowley (appointed 11 May 2023) Ruairí Quinn (resigned 11 May 2023)

Karen Latimer Fionnuala May

Muiris O'Ceidigh (appointed 11 May 2023)

Ciaran O'Connor Siobhan Sexton Grainne Shaffrey Nicola Stathers Margaret Quinlan

**Company secretary** 

**Grainne Shaffrey** 

Registered number

54867

Registered office

45 Merrion Square

Dublin 2 D02 VY60

Independent auditors

Duignan Carthy O'Neill Limited

Chartered Accountants & Statutory Audit Firm

84 Northumberland Road

Ballsbridge Dublin 4

**Bankers** 

Allied Irish Bank Plc.

1 Lower Baggot Street

Dublin 2

**Solicitors** 

Eugene F Collins

3 Burlington Road

Dublin 4

## **CONTENTS**

Chairperson's Statement	Page 1
Directors' Report	2 - 16
Directors' Responsibilities Statement	17
Independent Auditors' Report	18 - 20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 - 34
The following pages do not form part of the statutory financial statements:	
Detailed income and expenditure account and summaries	35 - 37

## CHAIRPERSON'S INTRODUCTION FOR THE YEAR ENDED 31 DECEMBER 2023

The chairperson presents his statement for the period.

In early 2023, Ruairí Quinn informed the board of the Irish Architectural Archive of his intention to step down as chairperson at the AGM in May of that year. Ruairí was the seventh person to hold the position following Nick Robinson, Eddie McParland, Prof. Alistair Rowan, Padraig O hUiginn, Brendan O'Donoghue and Michael Webb. Before taking up the position of chairperson, he had played a significant role in the development of the organisation when, as Minister for Finance, he made 45 Merrion Square available to the Archive in his budget of 1996. As chairperson, he provided direction and leadership, guiding the Archive successfully through the turbulence of the Covid years. I join with the board, members and staff of the Archive in thanking Ruairí for his huge contribution to the Archive and in wishing him well with his future endeavours.

In line with established procedure, a call for expressions of interest in becoming the next chairperson was issued in Spring 2023 and a subsequent recruitment process, which included interviews, was overseen by the board's Governance Committee. I was delighted to accept the board's invitation to become chairperson. I attended my first meeting on 14 September 2023. I extend my thanks to my fellow board members and to the Archive staff for the warm welcome and support I have received since taking up the position.

In taking on the role of chairperson, I am conscious of a number of particular priorities:

- the constant challenge to ensure that the Archive has the financial resources it requires to operate.
- the need to build organisational resilience to ensure continuity into the future.
- the pressing challenge of addressing the Archive's accommodation requirements.
- the need to identify new sources of income to expand the Archive's team.

These are issues which the board and I hope to address in the coming years.

In other respects, as the report below makes clear, the year 2023 was a straightforward one for the Archive, one of consolidation and continuity marked by a full return to normal across the range of activities – accessions, cataloguing, providing access, and programming exhibitions. This is a solid base to build on collectively as we look forward to the fast approaching 50th anniversary of the founding of the Archive, an event which we will celebrate in 2026. An ambitious programme for that year is being developed by the board and staff, one which I look forward to sharing with you in due course.

Name Tony Reddy Chairperson

Date 3 May 2024

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The directors submit their report and the financial statements for the year ended 31 December 2023.

### 1. Principal Activity

The principal activity of the Irish Architectural Archive (the Archive) is collecting, preserving and making accessible to the public documents of every kind which yield information on the buildings of Ireland.

### 2. Results

The Statement of Financial Activities for the year ended 31 December 2023 and Balance Sheet as at that date are set out below. The net income amounted to €52,487 (31 December 2022: €396,441). A nil charge to taxation arose and accordingly an amount of €52,487 was credited to reserves.

### 3. Purpose and Objectives

The Irish Architectural Archive was established in 1976 to collect and preserve material of every kind relating to the architecture of the entire island of Ireland, and make it available to the public.

Architectural drawings and related documentation are retained and preserved for their long-term evidentiary value. As such, architectural archives constitute an important element of cultural heritage. They record how our constructed environment was designed, created, built, managed and used. In some cases, they contain the only record of lost buildings and of unbuilt projects.

As the constitution of the International Council on Archives Section on Architectural Records notes, 'increasing access to more and better authentic architectural records can be a powerful strategy for:

- improving the quality of technical and administrative performance and reinforcing culture and identity;
- enhancing public awareness of the quality of architecture and the built environment and the importance of protecting architectural heritage;
- promoting scientific and technical research on architecture and allied fields;
- encouraging the use of records and archives as resources for education and cultural fruition.'

To achieve its core objectives, the Archive acquires records relating to Irish architecture, architects and buildings, preserves those records by housing them in appropriate archival containers and storing them securely, catalogues the records to facilitate public access and use, and provides that public access directly in its reading room in 45 Merrion Square, online via its catalogue, and through its exhibitions programme and related activities.

### 4. Structure

The Irish Architectural Archive is a private company limited by guarantee (Company Number: 54867). It has charitable status (CHY6240) and is registered with the Charities Regulatory Authority (20010843).

### 4.1 Members

The Archive, as a corporate entity, has a body of ordinary members. These constitute a wide community of interested parties including architects, architectural historians, developers, planners, builders, designers, and researchers. Invitations to become a member of the Archive are issued at the discretion of the board. Membership of the Irish Architectural Archive brings with it no financial or other obligations. Members receive information about the Archive, including the annual accounts, and are entitled to attend the AGM and other meetings which might be called, and to vote on the adoption of the Archive's accounts or on any other resolutions which might be placed before such meetings. Less formally, they have an opportunity to assess the progress of the Archive and to raise issues which they feel need to be addressed.

In 2023 the membership of the Archive comprised the following: Malcolm Alexander, Marcus Beresford, Amanda Bone, Paddy Bowe, Gary Boyd, David Browne, Merritt Bucholz, Hugh Campbell, Andrew Carpenter, Peter Carroll, Anne Casement, Christine Casey, Alice Clancy, Paul Clarke, Patrick Cooney, Ron Cox, Ann Cuffe Fitzgerald, William Cumming, Sheelagh Davis-Goff, David Davison, Shane de Blacam, Manus Deery, Ruth Delany, Terence Dooley, Charles Duggan, Tom Dunne, Austin Dunphy, Michelle Fagan, Yvonne Farrell, Honora Faul, Joanna Finegan, Miriam Fitzpatrick, Elizabeth Francis, Niall Gaffney, Raymond Gilmore, Lisa Godson, Jennifer Goff, Robert Goff, John Graby, David Griffin, Mary Hanna,

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Peter Hanna, Paul Harron, Bill Hastings, Richard Haworth, Michael Hayes, Máire Henry, Arthur Hickey, Donal Hickey, Graham Hickey, Roger Hill, Susan Hood, James Horan, James Howley, Livia Hurley, Sarah Ingle, Aideen Ireland, Kathleen James-Chakraborty, Loughlin Kealy, Merlo Kelly, Paul Keogh, Frank Keohane, Peter Langford, Sarah Lappin, Paul Larmour, Karen Latimer, J. Owen Lewis, Alistair Lindsay, Conor Lucey, Hugh Maguire, Robin Mandal, John Martin, Fionnuala May, Camilla McAleese, Patricia McCarthy, Robert McCarthy, Kevin McCartney, Aisling McCoy, Michael McGarry, Clare McGrath, James McGuire, Níall McLaughlin, Ruth McManus, Shelley McNamara, Edward McParland, Jeanne Meldon, Robert Miles, Paul Mitchell, Fidelma Mullane, Peter Murray, David Newman Johnson, Robert O'Byrne, Eoin O Cofaigh, John O'Connell, Sandra O'Connell, Aidan O'Connor, Ciaran O'Connor, Joan O'Connor, Michael O'Doherty, Rory O'Donnell, Frederick O'Dwyer, Finola O'Kane Crimmins, Sean O Laoire, Toal O Muiré, John O'Regan, Shane O'Toole, John Olley, Peter Pearson, James Pike, Carole Pollard, Anthony Reddy, John Redmill, Raymond Refaussé, Finola Reid, Nicholas Robinson, Ken Rohan, Angela Rolfe, the Earl of Rosse, Sean Rothery, Susan Roundtree, Alistair Rowan, Ann Martha Rowan, Ellen Rowley, Siobhán Sexton, Gráinne Shaffrey, Patrick Shaffrey, Nicholas Sheaff, Helen Shenton, Anngret Simms, James Slevin, Steven Spier, Roger Stalley, Michael Tallon, Paul Tierney, John Tuomey, Stephen Vernon, Nathalie Weadick, Brian Walker, Geraldine Walsh, Peter Walsh, Michael Webb, Primrose Wilson, Richard Wood.

The death in 2023 of former company member Peter Harbison is noted with regret.

The Archive AGM was held on 11 May 2023 in person in 45 Merrion Square and online via Zoom.

### 4.2 Board

The Archive is governed by a board of directors, elected by the members and led by a chairperson appointed by the board. The board reports annually to the membership. The board must include the Chair of the Commissioners of Public Works or their appointee, and the President of the Royal Institute of the Architects of Ireland. In addition, the Minister with responsibility for arts and culture (currently the Minster for Tourism, Culture, Arts, Gaeltacht, Sport and Media) may appoint in a personal capacity, with the consent of the directors, one person as director. The board may include up to nine other persons whose membership will enhance the effectiveness of the board or further the objectives of the Archive.

Board members serve for one fixed three-year term which may be renewed twice.

In 2023 the board members were: Ruairí Quinn (Chairperson) (retired 11 May 2023), Malcolm Alexander (Company Secretary) (retired 11 May 2023), Karen Latimer, Fionnuala May, Muiris Ó Céidigh (appointed 9 March 2023), Ciaran O'Connor (ex-officio), Margaret Quinlan, Siobhán Sexton, Gráinne Shaffrey (Company Secretary from 11 May 2023), Charlotte Sheridan (ex-officio) and Nicola Stathers.

The board met on five occasions in 2023; all of these meetings were hybrid, with board members attending in person in 45 Merrion Square or online via Zoom.

There are currently three board committees:

Audit Committee: In 2023 the members of the Audit Committee were Gerard Crowley (chairperson), Ciaran O'Connor and Margaret Quinlan. The Audit Committee met on three occasions via Zoom, including a meeting with the external auditors without the presence of Archive management.

Collection Development Committee: In 2023 the Collection Development Committee members were Karen Latimer (chairperson), Honora Faul (NLI), Emma Gilleece, Paul Larmour, Frederick O'Dwyer Shane O'Toole, Siobhán Sexton and Nicola Stathers. The Collection Development Committee met via Zoom on four occasions in 2023.

Governance Committee: In 2023 the members of the Governance Committee were Fionnuala May, Muiris Ó Céidigh and Gráinne Shaffrey, The Governance Committee met via Zoom on four occasions in 2023.

Policies and procedures for the identification, induction and training of directors are detailed in the Archive's Board Handbook.

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

### 4.3 Governance/Compliance

The Irish Architectural Archive complies with the Charities Regulatory Authority's Governance Code for Charities.

The Irish Architectural Archive complies with the Charities Regulatory Authority's Guidelines for Charitable Organisations on Fundraising from the Public.

The Irish Architectural Archive also complies with the Governance Transparency Scale for organisations in receipt of recurring Arts Council funding.

The following information is available on the Archive's website (www.iarc.ie):

- The names of all the current board members, with their dates of appointment and a biography.
- Copies of Financial Statements/Annual Reports from 2010, including the most recent (with disclosure relating to senior management pay).
- A commitment to comply with the Charities Regulator's Charities Governance Code.
- A commitment to comply with the principles of good fundraising.
- A list of Company Members.
- The Irish Architectural Archive's Constitution.

### 4.4 Staff

### 4.4.1 Core Staff

The Archive has a staff complement of five, led by CEO Colum O'Riordan. Day-to-day management is delegated to the CEO who reports to every meeting of the board. The other staff members (in alphabetical order) are Aisling Dunne (archivist and reading room supervisor), Anne Henderson (administrative officer), Simon Lincoln (exhibitions and outreach officer) and Dr Eve McAulay (archivist).

The option for all staff members to work from home for one day per week remained in place through 2023.

Staff members represented the Archive or served in a personal capacity on the board of the Buildings of Ireland Charitable Trust (Colum O'Riordan), the Friends of the National Collections of Ireland (Colum O'Riordan), the International Council on Archives Section on Architectural Records (ICA/SAR) (Colum O'Riordan), the architecture organisations coordination committee (Colum O'Riordan and Simon Lincoln) and the Merrion Square Innovation Network Steering Committee (Simon Lincoln).

Colum O'Riordan attended various sessions of the DAM and Museums Technology for Museums 2023 online conference (9 February); IAF Irish Architecture Centre Specialist Workshop (13 February); National Policy on Architecture stakeholder gathering, Dublin Castle (30 March); AI tools in perspective: the potential for cultural heritage institutions, the responses of DH researchers, Europeana webinar (5 May); EAHN Journal: 10th Anniversary Roundtable: Agents of Activism webinar (9 May); online launch of ViPER, the Virtual Preservation Environment for Research (7 June); various sessions of Axiell Digital Days online conference (13-14 June); ICA/EGRSO webinar 'Digital Access - how do we make access to archives equitable in the post-digital age (20 July); National Policy on Architecture Working Group on public engagement (26 September); NLI Digital Preservation Day symposium on digital preservation policies (8 November); ICA/SAR webinar Problems, Challenges and Opportunities in the Personal Archives of Architects (4 December); Arts Council Webinar: Results of the 2023 Arts Insight Survey (7 December); CHARTER EU Skill Alliance Irish Stakeholder Day, Dublin Castle (11 December). In addition, he introduced and moderated the ICA/SAR online talk 'Preserving Born-Digital Design and Construction Records — an introduction to the Digital Preservation Coalition Technology Watch Report' by the Report's authors, Aliza Leventhal and Jody Thompson (1 March).

Aisling Dunne attended various sessions of the DAM and Museums Technology for Museums 2023 online conference (9 February); SAA webinar on use of controlled vocabulary in the description of archival materials (15 March); Digital

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Preservation Coalition webinar 'Looking back to make progress with advocacy in digital preservation' (18 July); EUreka3D webinar 'Transforming Heritage: from 2D to 3D digitization' (27 October).

Anne Henderson attended Arts Council Culture Night webinars on photography copyright (13 June), equality, diversity and inclusion (27 June), audience development (11 July) and marketing and communications (25 July); Marketing Masterclass Webinars Finding Your Online Voice (31 August) and Managing Media Relationships (7 September), and Driving Meaningful Traffic to your Site (14 September).

Simon Lincoln attended Arts Council Culture Night webinars on photography copyright (13 June), equality, diversity and inclusion (27 June), audience development (11 July) and marketing and communications (25 July); and a National Policy on Architecture Working Groups meeting (16 November).

Eve McAulay attended the Arts Council Image Copyright Seminar and Registration Update (13 June), online; the Digital Preservation Coalition webinar, 'Looking Back to Make Progress in Digital Preservation' (18 July), and attended in person 'HER-ald: Her archives, literature, documents' at the Royal Irish Academy (14 December). She gave a lecture online, 'Sources for genealogical research in the Irish Architectural Archive', to Accredited Genealogists Ireland (21 February).

The Archive signed up to the Safe to Create Code of Behaviour. All staff members completed three training courses (Addressing Unconscious Bias, Being an Active Bystander, and Tackling Bullying and Harassment at Work), developed for the creative industries, which were delivered as part of the Safe to Create Programme.

### 4.4.2 Volunteers

Ann McNicholl continued to volunteer one day per week checking and correcting entries in the Persons/Institutions dataset of the Archive's main catalogue. In 2023 this work was carried on both remotely and in 45 Merrion Square.

Julia Barrett continued volunteering with the Archive throughout 2023 on a one-day per week basis. She is primarily engaged in digitising the open-access photographic collection held in the reading room.

In 2023 the Archive provided two 2-week work-experience placements for individuals seeking to undertake the MA in Archival Studies in UCD, one academic work-placement for a student on the course, one extended internship for a US student and two transition-year placements.

### 5. Activities

### 5.1 Acquisitions

The Archive recorded a total of 121 separate accessions in 2023, representing a clear return to pre-Covid levels of acquisition activity. As usual, the vast majority of accessions in 2023 were received through the generosity of owners willing to donate material or place items on long-term loan.

The following individuals generously donated or loaned material during 2023: Malcolm Alexander, Benjamin Boutwood, Noreile Breen, Gerard Byrne, Christine Casey, Mark Coen, Brian Coleman, Paul Colligan, Aidan Collins, Eugene Corbett, Mark Costello, Nicholas Cowper, Seamus A. Crimmins, Declan Cullen, William Cumming, Joseph Curtis, David Davies, Catherine de Courcy, Leo Devitt, Gregory Devlin, Luke Dodd, Michael B. Doyle, Adrian Duncan, Eamonn FitzSimons, Barbara Freitag, Ross Galbraith, Anne Gavegan, Rob Goodbody, Andre Goyvaerts, Kevin Harrington, Katherine Hawkes, Marco Iuliano, D.P. Kelly, Conan Kennedy, Roisin Kennedy, John Kirwan, Sean Landers, Adrian Le Harivel, Damien Lyle-Stirling, Felix Martin, Philip Martin, Finn McCormick, Marguerite McMahon, Maighread McParland, Frances Mooney, Valerie Mulvin, Nigel Murray, Feargal O Suilleabhain, Robert O'Byrne, John O'Connell, Siofra O'Donovan, Richard

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

O'Halloran, Michael O'Neill, Carole Pollard, Kieran Rose, Susan Roundtree, Alistair Rowan, Deborah Ryan, Brian G. Scott, Celia Scott, Kit Sheridan, Deirdre Sleator, Caroline Stephenson, Robert Towers, Ged Walsh.

The following organisations are also thanked for their donations: the Department of Housing, Local Government and Heritage, Drawing Matter, Eastwood Books, the ESB, Fingal County Council, Fagan Kelly Lysaght (FKL) Architects, Grafton Architects, Howley Hayes Cooney Architects, the Irish Architecture Foundation, the Irish Georgian Society, the Irish Manuscripts Commission, the Irish Workhouse Centre, David Kelly Partnership, Kinsale Energy, Mayo County Council, Met Éireann, the National Library of Ireland, Navan and District Historical Society, New Ireland Assurance, O'Brien Press, St Andrew's Resource Centre, St Patrick's Cathedral, Type.ie, Yale University Press.

Among the year's most notable accessions were the following:

### **Drawings**

- Drawings by Henry Hobart, architect, 1890s-1910s. Donated by Eugene Corbett (2023/9).
- Various architectural prints and engravings. Donated by Malcolm Alexander (2023/10).
- Perspective view of Fitzwilliam Street, Lower, by Sir A.E. Richardson, 22 January 1962. Donated by Nigel Murray (2023/13).
- Survey drawings of Borris-in-Ossory court house, Co. Laois. Donated by Howey Hayes Cooney Architects (2023/17).
- Drawings and related documents for conservation work to St Patrick's Cathedral, Dublin, by Benjamin and Beauchamp Architects, 2002-2022. Donated by the Dean and Chapter of St Patrick's Cathedral (2023/29).
- Mary Gorevan drawings collection. Donated by Catherine de Courcy (2023/33).
- Drawing of the Still Room, Strokestown, Co. Roscommon, by John Nankivell, 1988, Donated by Luke Dodd (2023/46).
- Plan, section and elevation for proposed conservatory at Turlough Park, Co. Mayo for Charles Fitzgerald [by Richard Turner, c. 1880]. Donated by Mayo County Council (2023/48).
- Drawings and related documents by Arthur Martin, architect (1938-2021). Donated by Philip Martin (2023/50).
- New Ireland Assurance Project Managers drawings collection. Donated by New Ireland Assurance (2023/52).
- Three railway-related drawings by William Watson, engineer, 1860s. Purchased (2023/57).
- Drawings for proposed petrol station, Usher's Quay, Dublin, by Louis Burke, architect, 1985. Donated by Carole Pollard (2023/63).
- Liam McCormick Collection. Donated by Finn McCormick (2023/64).
- Drawings, correspondence and other material relating to the construction of Moyarta, North Circular Road, Limerick, designed by Desmond Staehli for Brendan McMahon, 1957-58. Donated by Marguerite McMahon (2023/74).
- Drawings by A.H. Lardner for alterations and additions to Killegland, Ashburne, Co. Meath, and a new entrance to Ardilea House, Dublin, 1960-1972. Also drawings and related documentation for a new hayshed at Killegland by Patrick Kelly & Co., Portlaoise, 1962. Donated by Frances Mooney (2023/77).
- RIAI Final Testimonial of Study drawings by W. Kenneth Hunt, 1962. Donated by FKL Architects (2023/79).
- Collection of original architectural drawings by Michael O'Brien. Donated by Ged Walsh (2023/92).
- Drawing by Edward Cunningham of Castlerea railway station, Co. Roscommon, c. 1900. Donated by Damien Lyle-Stirling (2023/93).
- Survey plans of Dromore Castle, Co. Kerry, c. 1950. Donated by Alistair Rowan (2023/96).
- Architectural drawings by Liam McCormick and Partners Architects, and engineering drawings by Varming Mulcahy Reilly Engineers, for new headquarters for Meteorological Service (Met Éireann), Glasnevin, Dublin, 1977-1978. Loaned for copying (2023/109).
- Drawings for 'artisan' housing in Portlaoise and Mountrath, 1898. Purchased (2023/120).

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

### **Photographs**

- Photographs of the interior of 29 Fitzwilliam Place, Dublin, c. 1900. Donated by Nicholas Cowper (2023/2).
- The Irish Aesthete photographic collection of c. 90,0000 digital images. Donated by Robert O'Byrne (2023/15).
- Photographs and other material relating to the redevelopment of Cork Street, Dublin. Donated by Kieran Rose (2023/84).
- Portrait photograph (digital copy) of Alfred Gresham Jones, architect, taken in Melbourne, Australia, c. 1890. Donated by Benjamin Boutwood (2023/94).

### Manuscripts

- Catalogue of the Peter Pearson architectural fragments collection. Donated by the IGS (2023/1).
- Project files relating to works at Abbeyleix, Co. Laois, Bishop's Palace Waterford and Fota, Co. Cork. Donated by John O'Connell architects (2023/11).
- Chapters from an unpublished biography of Eleanor Bulter. Donated by Nigel Murray (2023/14).
- Material relating to Michael Scott, architect. Donated by Brian Scott (2023/42).
- Letters from A.W.N. Pugin to J.J. McCarthy and Br E. Paul Townsend, 1830s. Donated by Fr Kit Sheridan (2023/66).
- Kinsale Head Gas Field archive. Donated by Kinsale Energy (2023/73).

## Printed matter (books, pamphlets, periodicals and reports)

- The Routledge Companion to Architectural Drawings and Models: From Translating to Archiving, Collecting and Display, Federica Goffi ed., Oxford, 2022. Purchased (2023/5).
- Books ex libris Sam Stephenson. Donated by Caroline Stephenson (2023/6).
- Illustrated Examples of McFarlane's Architectural Ironwork. Reproduced from Photographs, Glasgow, c. 1920. Donated by Brian Coleman (2023/8).
- A Dublin Magdalene Laundry: Donnybrook and Church-State Power in Ireland, Mark Coen, Katherine O'Donnell and Maeve O'Rourke eds, London, 2023. Donated by Mark Coen (2023/20).
- *Ideas, Faces and Places*, Celia Scott, London, 2023 (a record of the Sweet Disorder and Carefully Careless exhibition in the IAA, 2022). Donated by Celia Scott (2023/25).
- Books ex libris John Meagher. Donated by Anne Gavegan (2023/26).
- Enriching Architecture: Craft and its Conservation in Anglo-Irish Building Production 1660-1760, Christine Casey and Melanie Hayes eds, London, 2023. Donated by Christine Casey (2023/31).
- An Architectural History of the Church of Ireland, Michael O'Neill, Dublin, 2023. Donated by Michael O'Neill (2023/32).
- Turning Corners, Gerard Byrne, Dublin 2022, and Charcoalogy, Gerard Byrne, Dublin, 2023. Donated by Gerard Byrne (2023/37).
- Books ex libris Richard O'Halloran, engineer. Donated by Richard O'Halloran (2023/44).
- Illustrated Souvenir and Album of the British Association Belfast Meeting, Belfast, 1902, with other items. Donated Kieran Owens (2023/56).
- Periodicals containing articles of Irish architectural interest. Donated by Mark Costello (2023/58).
- The History of Monaghan Town in Memorials and Maps, Vol. 1, Eamonn FitzSimons, 2023. Donated by Eamonn FitzSimons (2023/67).
- Books of architectural interest. Donated by Joe Curtis (2023/70).
- The Building of Adare Manor: A Family Chronicle, Anna-Maria Hajba, Dublin, 2023. Donated by Eastwood Books (2023/76).
- The Lead Mines: Ballycorus and Glendalough in the Nineteenth Century, Rob Goodbody, Dublin, 2023. Donated by Rod Goodbody (2023/86).

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

- The Troubled Life of Richard Castle, Barbara Freitag, Cambridge, 2023. Donated by Barbara Freitag (2023/87).
- Brickmaking in Ireland; A Gazetteer, Susan Roundtree, Dublin, 2023. Donated by Susan Roundtree (2023/99).
- Dublin Creation, Occupation, Destruction, Niall McCullough, Dublin, 2023. Donated by Valerie Mulvin (2023/106).
- Our Altars and How to Select Them, Edmund Sharp, Dublin, 1896. Purchased (2023/107)
- Portumna Workhouse: Telling the Story of the Workhouse Poor, Roisín Elizabeth Cowan and Clare Doyle eds, Portumna, 2023. Donated by Irish Workhouse Centre (2023/115).
- Dwelling(s) in Nineteenth-Century Ireland, Heather Laird and Jay R. Roszman eds, Liverpool, 2023. Purchased (2023/118).

### Models

- Model of house at Inistioge, Co. Kilkenny, by Noreile Breen. Donated by Noreile Breen (2023/4).
- Planning context model for redevelopment of ESB HQ, Fitzwilliam Street, Lower, Dublin, c. 2017. Donated by ESB (2023/27).
- Model of 'luminous tree' structures, Marshall Building, London, by Grafton Architects, 2022. Loaned by Grafton Architects (2023/43).
- Model of Clonskeagh Church Architectural Competition winning scheme by Thomas Ryan, 1954, with other material. Donated by Deborah Ryan (2023/90).

### Other

- Portrait of John Meagher by Gareth Reid, 2023. Donated by friends of John Meagher (2023/45).
- Video of Magdalene Laundry, Sean MacDermott Street, Dublin, by André Goyvaerts. Donated by André Goyvaerts (2023/104).

Also received over the course of the year were additions to the R.M. Butler Collection donated by Nigel Murray, additions to the W.H. Byrne & Son Collection donated by Aidan Collins, additions to the T.J. Cullen Collection donated by Declan Cullen, additions to the Sean de Courcy Collection donated by the de Courcy family, additions to the Irish Landmark Trust archive donated by the Irish Landmark Trust, additions to the RIAI archives donated by the RIAI, additions to the Society of Chartered Surveyors Ireland archives donated by the SCSI and additions to the Shaffrey Collection donated by Shaffrey Architects.

### 5.2 Photography

The Archive is mandated by its Articles of Association to record Ireland's architecture. To accomplish this, the Archive undertakes, on an ongoing basis, a programme of record photography. This is focused in the first instance on reactive or emergency photography to record buildings in danger of substantial alteration or demolition. The Archive's Survey Work Policy Statement sets out the parameters governing these activities.

The financial pressures exerted by the general inflationary environment continued to impact on the Archive's ability to commission photographic surveys in 2023. However, the Central Mental Hospital, Dundrum, was recorded in June 2023 by Paul Tierney, shortly after it had ceased to be occupied as a hospital and before any redevelopment work took place. In addition, 45 Merrion Square was photographed extensively for the new Irish Architectural Archive website.

As in previous years, the Archive's own lack of photographic activity was offset by the acquisition of photographic material (listed above). Of particular note in this context is the Irish Aesthete Collection donated by Robert O'Byrne and comprising in excess of 90,000 individual images of sites of architectural interest across Ireland.

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

### 5.3 Digitisation

Digitisation supports the preservation, conservation and safeguarding of the collections in the Archive's care. It can reduce pressure on staff resources in the reading room and enables the exploration of alternative revenue streams from the collections. In particular, digitisation helps to improve public access to the holdings, and enables multifaceted use by a wider and more diverse audience. As a mechanism for providing enhanced access, digitisation is an important component of the IAA's evolving equality and diversity access strategy.

In July 2022 the Archive secured funding under the Arts Council's Capacity Building Grant Scheme to upgrade its scanning equipment. Delayed due to supply chain issues, the project was completed in March 2023 when the existing Microbox X71 scanning camera was replaced by an updated version with motorised autofocus and enhanced camera control software. This has improved scanning capability and significantly enhanced digitisation workflows, in particular for the digitisation of slides and film negatives.

Selected drawings and photographic collections digitised in 2023 included the J.V. Downes Irish slides, the Billy English Slide Collection, the Niall Montgomery Slide Collection, the Sides Railway Photographs, and the Michael O'Brien drawings. The scanning of the open-access photographs in the reading room also continued to be progressed by Julia Barrett. Counties Antrim, Armagh, Carlow, Cavan, Clare, Cork, Derry, Donegal, Down and Kerry have been completed. The images for sites in suburbs and county of Dublin are also done, while Dublin City has been progressed to the letter D.

Throughout 2023, the Archive continued to digitise material on-demand to meet the particular needs of individual readers and researchers. This ranged from single items to the large amount of material from various collections which was scanned for inclusion in the third and final volume of the *More Than Concrete Block* series on 20C architecture in Dublin. Similarly, a large number of images were also digitised for inclusion in Niall McCullough's final book, *Dublin - Creation, Occupation, Destruction*.

In 2015 and 2016 the Archive collaborated with the UCD Digital Library to make copies of some IAA material accessible online. This was before the Archive itself had the capacity to digitise material or to make digital copies accessible. Included were drawings for Mallow workhouse and the Savoy Cinema construction album. All of the Archive material available via the UCD Digital Library was also made accessible via the Archive's own catalogue in 2023.

### 5.4 Catalogue and Cataloguing

Throughout 2023, the Archive continued to invest in its catalogue infrastructure. The principal advancement over the course of the year was the transfer of the main catalogue, Axiell Collections, from internal hosting on the Archive's own server to hosting by Axiell. The transfer ensures that staff are using the most up-to-date version of the Collections software running on appropriate hardware and has yielded improvements in stability and flexibility of use, especially for staff working from home. The Archive, of course, retains secure access to its data while data back-up is managed by Axiell.

With funding from the Shared Island initiative, the hosting of the public access interface of the Archive's online catalogue was also transferred to Axiell in 2023 and a fully revised version of the public access portal was made available in May. This is both easier to use and faster in response. However, the primary improvement is the delivery of access to digitised material. By year's end over 18,500 images had been added to the catalogue. These are low-resolution versions which are being made accessible under a Creative Commons Attribution Non-Commercial Share-Alike 4.0 licence, allowing anyone to make use of them in any way for non-commercial and not-for-profit purposes.

Since the new catalogue portal was launched, 2,131 individual users have visited the site 5,251 times and viewed 47,239 pages of information. These figures represent research visits by individuals seeking specific information on the holdings of the Archive.

Full descriptive lists were prepared in 2023 for the John F. Sides Collection and the Michael O'Brien Collection. Primary listing was carried out on the Mary Gorevan Collection, the Arthur Martin Collection, and the New Ireland Assurance Collection. Also listed were additions to the R.M. Butler Collection, the T.J. Cullen Collection, the John de Courcy Collection, the Bill Hastings Collection, the Landmark Trust Collection, and the McGarry Ní Éanaigh Collection.

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Archive began developing working methodologies for dealing with born-digital collections such as the Irish Aesthete Collection or the digital element of the McGarry Ní Éanaigh Collection, including the use of digital tools to automatically extract collection and cataloguing metadata. This work will continue in 2024, as will the development of a new Archive Digital Preservation Policy.

### 5.5 Dictionary of Irish Architects

In 2023, 68,844 separate individuals visited the Dictionary of Irish Architects 88,206 times and viewed 186,302 pages of information. Analytics from the public portal were disrupted until 30 August 2023. Between their restoration and the end of the year, 13,977 individuals made 19,773 visits to the site and looked at 43,979 pages of information.

In 2023, the Archive applied part of the Shared Island grant (See Section 5.10 below) to make improvements to the Dictionary of Irish Architects including upgrading the hosting of both the public access portal and the administrative side of the database. Yielding a more stable and speedier resource, this work also secures the ongoing technical viability of the DIA.

Ann Martha Rowan, the creator and editor of the DIA, who had continued to work on the DIA in a purely voluntary capacity, stepped away from the project in 2022. Dr Eve McAulay continues to correct and update entries as new information comes to light. She also continues to work on her initiative to promote the greater knowledge and understanding of the experience of Irish women in architecture through conversations with women architects, and those involved in allied roles such as architectural education.

### 5.6 Reading Room Access

The Archive has registered 370 new readers since the start of 2023, bringing the total number of registered readers to 10,387. Researchers and readers made 1,355 visits to the reading room over the course of the year, a slight increase on 2022 levels but still lower than levels recorded pre-Covid.

Over the course of 2023, sixteen group introductory sessions were provided to students from a variety of third level institutions and courses including Coláiste Dhúlaigh, TCD, TU Dublin, UCC, UCD, and UL.

The monthly number of research visits to the reading room, and the daily averages, to 31 December 2023 are set out below:

2023	Jan	Feb	Mar	April	May	Jun	July	Aug	Sept	Oct	Nov	Dec	ТОТ
Number	83	109	161	95	127	88	82	86	121	150	160	93	1,355
Average	4.6	7.2	8.9	6.7	5.7	4.6	5.4	4.7	7.1	7.9	9.4	9.3	6.7

Readers requested access to 830 containers (boxes, folders etc) of archival material (drawings, mss, photographs), and reserve-access items of printed matter (pamphlets and press-cuttings files). This compares to 664 in 2022, 578 in 2021 and 488 in 2020. Email queries received and answered in 2023 stood at just over 820.

### 5.7 Exhibitions

2023 was another busy year on the exhibitions front, as a number of projects delayed by Covid were brought to fruition. In the Architecture Gallery, the year began with *Little Republics: Preparations and Elements*, an exploration of the uniquely Irish housing phenomenon of bungalow bliss by Adrian Duncan, IAA artist-in-residence, in collaboration with Sean Lynch and Askeaton Contemporary Arts. The artist's own experiences of drafting engineering drawings were

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

reflected in new artworks placed beside a selection of key *Bungalow Bliss* designs and publications. A collaboration by Duncan and textile designer Olga Tierney hung in the entrance hall while, to the rear o the building, Duncan constructed a full-scale bungalow roof structure out of timber trusses in a gentle yet poignant provocation.

Little Republics was followed in the Architecture Gallery by Gavin Murphy's Remaking the Crust of the Earth, a layered, cultural history which examined the ways in which glass has transformed society, how humans situate themselves within the environment, and how we view the world. This project – the result of several years of research by artist Gavin Murphy into the history and cultural impact of glass and its use in the built environment – drew extensively on the Raymond McGrath Collection housed at the IAA, producing an exhibition comprising of a film, installed and photographic works, and an accompanying publication. A series of three workshops for primary school children, devised and delivered by artist Marian Balfe in response to the contents, accompanied the exhibition.

The final exhibition in the Architecture Gallery in 2023 was *Architectural Presidents*, an exhibition celebrating the six architects who served as President of the Royal Hibernian Academy of Arts, a collaboration between the Archive and the RHA and part of the RHA's 200<sup>th</sup> anniversary celebrations. This exhibition featured portraits of the six Architectural Presidents, in the main from the collection of the RHA, alongside exemplars of their architectural output, in the main from the collection of the Irish Architectural Archive. In celebrating these Architectural Presidents, the exhibition sought not just to highlight the impact of these six individuals but also the importance of architects and architecture more widely to the first 200 years of the RHA. In doing so, it also recognised the reciprocal contribution of the RHA to the field of architecture in Ireland.

The Coiffured, a solo exhibition of work by Leitrim based artist Amanda Jane Graham, opened in the first floor rooms in January 2023. This exhibition explored with humour and critical reflection significant historical moments in the history of hairdressing. A seminar associated with the exhibition was held in the Archive on 18 January 2023.

In April *Al-Andalus*, an exhibition of images of the architecture of Andalusian Spain by Irish photographer and historian Michael Barry, opened in the first floor rooms. This exhibition was sponsored by the Spanish Tourism Office in Dublin. Barry's Spanish photographs were followed by *Stirling Wilford and Associates 1980-2000* which came to Dublin following successful runs in Liverpool, Milan and Rome. Curated by Dr Marco Iuliano, University of Liverpool School of Architecture, this exhibition provided an opportunity to explore the unexpected everyday life in a major 20<sup>th</sup> century architectural office.

The final IAA exhibition in the first floor rooms in 2023 was *Buildings End: An Ultimology Drafting Room*. Devised and curated by Fiona Halligan, Ellen Rowley and Kate Strain, this exhibition investigated the phenomenon of architecture at risk of demolition or degradation. The exhibition included regular showings of *Making Dust*, Halligan's film chronicling the demolition of the Church of the Annunciation, Finglas.

In November 2023, the first floor rooms welcomed *Vedo a Colori*, an exhibition of 300 photographs documenting the annual street art festival of Civitanova Marche, Italy. This was presented in collaboration with the Italian Cultural Institute.

The first floor exhibition space was also made available on a commercial basis to the Paul Kane Gallery (February and December 2023) and to the Oliver Sears Gallery (March – April 2023 for an exhibition of works by artist Sophia Campbell).

### 5.8 Engagement

Through its engagement activities, the Archive seeks to establish and maintain its institutional reputation, advocate for itself, build and sustain its strategic partnerships, promote its building and its collections, demonstrate relevance, encourage visitors, solicit donations, inform users and support fundraising.

During 2023, efforts were made to advance the aims and objectives of *Being Accessible: An Equality, Human Rights and Diversity Policy for the Irish Architectural Archive* which was adopted by the board in 2022. At the core of *Being Accessible* is a vision that in fulfilling this core mission, the Archive will build on its history of openness to nurture a culture of

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

respect, inclusivity and accessibility at all levels of the organisation, across the full range of its activities, and in its engagements with all of the communities it serves.

These efforts included the initiation of the recruitment of a Community Advisory Group (CAG) which will represent different communities not included currently at board, company membership, or executive levels to ensure that decision making across the full range of IAA activities is strong and inclusive and that diverse voices are heard and considered. It is intended that the CAG will be in place in early 2024.

In 2023 the IAA successfully piloted a primary schools engagement programme. Devised by artist and curator Gavin Murphy and delivered by artist Marian Balfe using a student-centred Visual Thinking Strategies approach, each 2-hour session involved children spending time examining and discussing an exhibition and then responding to the exhibition through making. The programme will be expanded in 2024 with workshops planned to accompany two of the forthcoming exhibitions.

Also in 2023, a range of accessibility issues in 45 Merrion Square were addressed using funding provided under the Shared Island Initiative (see Section 5.10 below). In particular, infrastructural deficits identified in a 2022 disability audit of the building were addressed. These included fixing the disabled access platform lift to the front of the building (out of action since 2013), improving public area lighting, improving external and internal signage, providing hearing induction loops in key public areas, specifically the reading room, the meeting room and the lecture room, and rebuilding the main Archive website to be compliant with WCAG 2.0 web accessibility standards.

Visitor numbers to 45 Merrion Square continued their gradual return towards pre-Covid levels. Excluding reading room visits, 6,823 people were welcomed to the building in 2019 to see exhibitions, explore the house or attend events. This figure fell to 1,245 in 2020, and 1,231 in 2021. With Covid restrictions finally removed, non-reading room visitor numbers in 2022 came to 5,073 and the upward trend continued in 2023 when the total was 5,834.

The Archive once again participated in Culture Night (22 September 2023), when 412 people passed through the building. A further 50 people explored the building during Open House Dublin (14 October 2023).

For the first time, the Archive participated in the Dublin Festival of History (August – September 2023). The Archive contributed to the programme six guided tours of 45 Merrion Square and two lectures: Vincent Delany on the modernist houses of Knocksinna, Co. Dublin, and Dr Michael O'Neill on the architecture of the Church of Ireland.

At Halloween, the Archive hosted the annual Soul Noir festival of Gothic and underground artists Just over 200 people attended the event.

### 5.8.1 Use of No. 45 Merrion Square

Room rental income continued to recover during the year, rising from a low of €4,200 in 2021 to €18,892 in 2022 and to €25,692 in 2023.

The number of external events hosted in the Archive had fallen from 64 in 2019 to fourteen in 2020 and just eleven in 2021. In 2022, 56 external events were hosted. This number rose to 66 in 2023.

Among the events which took place in 45 Merrion Square over the course of 2023 was a NexSys UCD academic workshop; the wedding of Orla Lee and Conor Doyle; UCD School of Architecture research seminar on housing; National Policy on Architecture public sector meeting; Focus Ireland seminar on repurposing un-commenced built-to-rent planning permissions to tackle homelessness; launch of *A Dublin Magdalene Laundry. Donnybrook and Church-State power in Ireland*, Mark Coen et al eds (Dublin, 2023); Italian Cultural Institute Italian Design Day event; launch by Sandra O'Connell and Michael Jackson, Archbishop of Dublin, of *The Architecture of the Church of Ireland*, Michael O'Neill (Dublin, 2023); IUA EURAXESS event; National Women's Council ESHTE project launch event for a Good Practice Guide for Implementation of the Framework for Consent in Higher Education with Simon Harris TD, Minister for Further and Higher Education; two Follies Trust lectures; unveiling of John Meagher portrait by Garet Reid; Building Limes Forum Ireland AGM and lecture; opening by Sean Fleming TD, Minister of State at the Department of Foreign Affairs, of Creative Connections, an Exhibition of Contemporary Zambian Visual Art; Department of Public Expenditure and Reform Open

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Government Partnership hybrid workshop; Public Relations Institute of Ireland internal communications conference; Fianna Fáil Disability Network launch disability discussion document with Minister of State for Disability Anne Rabbitte TD; Office of the Attorney-General meeting; Arts Council/O'Kennedy Consulting Raise workshop; Irish Traditional Music Archive workshop; Housing Agency conference; European Watercolour Society presidents and liaison officers meeting; CIArb Irish Branch seminar; IRMS/ARA,I digital preservation and electronic record keeping seminar; launch by Edward McParland of *Brickmaking in Ireland*, Susan Roundtree (Dublin, 2023); launch by Christine Casey of *Dublin: Construction, Occupation, Destruction*, Niall McCullough (Dublin, 2023); OPW retired architects Tuesday Club lecture: Peter McGovern of HJL on Ireland House, Tokyo.

As usual, the Archive provided meeting spaces for a number of organisations including the Arts Council, the Buildings of Ireland Charitable Trust, the Irish Historic Houses Association, the Friends of the National Collections of Ireland, Friends of the Earth, and the Royal Institute of the Architects of Ireland.

#### 5.8.2 Architecture Network

The Archive continued to participate in the network of architecture organisations in Ireland established in 2019. Included are the RIAI, the RSUA, the IAF, Darc Space, the AAI and the IGS, and the purpose is to coordinate and cross-promote events of an architectural interest to generate as wide an audience as possible. Ireland Architecture Diary (<a href="https://ireland.architecturediary.org/">https://ireland.architecturediary.org/</a>) continues to be a useful and effective way of sharing and publicising information about exhibitions and events.

## 5.8.3 Websites and Social Media

The Archive maintains three websites, the main site (<a href="www.iarc.ie">www.iarc.ie</a>), annexed to which is the separate Archive catalogue site (<a href="http://iarc.cloudapp.net/">http://iarc.cloudapp.net/</a>), and the separate Dictionary of Irish Architects site (<a href="www.dia.ie">www.dia.ie</a>).

Analytical information from the iarc.ie site was interrupted at the start of 2023. Between 22 February 2023, when analytics were restored, and 31 December 2023, 16,857 users made 24,532 visits to the site and viewed 42,956 pages. Figures for the other websites are detailed elsewhere in this report.

Twelve e-newsletters were issued and the newsletter had 1,620 subscribers at the end of the year.

The Archive continues to maintain a presence on three social media platforms, Facebook, Instagram and X (formerly Twitter). At the end of 2023, followers on Facebook stood at 4,536 while the figure for Instagram was 1,950, and for X 6,981.

### 5.9 Premises

The thanks of the Archive to the Office of Public Works must be put on record for its continuing assistance with building maintenance efforts.

Through the Shared Island Initiative (see Section 5.10 below), a number of capital projects were completed during the year to make improvements to the public experience in 45 Merrion Square. These included the repair of the disabled access lift to the front of the building, the upgrading of lighting in the public and work areas to LED, the replacement of the PA system in the first floor rooms and the upgrading of internal signage.

As reported previously, the Archive holds material in two forty-foot shipping containers located at the OPW Central Engineering Workshop, Inchicore. No new material was added to the containers in 2023 but it remains the opinion of the Audit, Investment and Risk Committee, originally expressed in a 2021 report, that the storing of material in the containers presented a number of serious risks and that the phasing-out of their use should be regarded as a priority for the Archive.

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

It continues to be the case that the ability of the Archive to accept new material is increasingly constrained by the availability of space in 45 Merrion Square. As it stands, the Archive would not be in a position to accept a large practice collection without first finding a secure alternative location in which it could be housed. Two such collections are now on offer to the Archive. Their acquisition can be delayed, but not indefinitely.

The obvious solution is to expand the purpose built archival storage to the rear of the building. Therefore, in 2022 the Archive drafted a Capital Project Strategic Assessment for the development of 45 Merrion Square. This examines the completion of the development of 45 Merrion Square to provide required facilities for the Archive, in particular to address its current and future archival storage needs. The Strategic Assessment will continue to be developed in 2024.

### 5.10 Shared Island

In 2023, the Archive, through the auspices of the Arts Council, was awarded a grant of €100,000 by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media under the Shared Island Initiative.

The Service Level Agreement relating to the grant stipulated that it must be used for capital expenditure to enhance the provision of access to high-quality digitised architectural records and to address a range of accessibility issues in 45 Merrion Square.

The full list of projects advanced throughout 2023, with breakdown of expenditure, is as follows:

Enhanced public access to high-quality digitised architectural records	€
Upgrade online catalogue and public access platform	15,553.97
Upgrade public access reading room computers	5,115.69
Upgrade IAA website to conform to WCAG 2.0 web accessibility standard	23,049.50
Improvement to Dictionary of Irish Architects	5,000
Address a range of accessibility issues in 45 Merrion Square  Reinstate disabled platform lift	15,240.32
Upgrade lighting in all public areas	21,460.59
Improve public signage and wayfinding	5,963.16
Hearing loop and PA system	8,370.40
TOTAL	99,753.63

The support provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media under the Shared Island initiative is publicly acknowledged on the Archive's website and on signage in 45 Merrion Square.

### 6. Finance

The audited accounts for 2023 are set out below. The accounts have been prepared to the Charities SORP accounting standard.

The Archive would like to acknowledge the core support of the Arts Council whose Strategic Funding grant constituted the Archive's principal source of income in 2023. The fact that the 2023 grant (€390,000) represented an increase on that for 2022 (€375,000) was welcomed with gratitude. Also particularly welcomed was additional support of €44,500 received at the of 2023 under the Council's Energy Support Scheme.

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

We are also grateful to our former funders in the Cultural Institution Unit of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, to the Built Heritage and Architectural Policy Section of the Department of Housing, Local Government and Heritage for the grant it provided in 2023, as well as to the Office of Public Works for its grant support in 2023.

### 6.1 Collection Valuation

As in previous years, the accounts include an estimate of the monetary value of the Archive's collections. Prepared internally, this is a 'fair value' valuation, at the date of acquisition. Fair value is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. Given the characteristics of the heritage assets and the diverse nature of the collection, and the invariably limited transaction market, there is a high level of judgement involved in assigning fair values to the collection.

The Archive collections are held in trust. The Archive is prohibited by its Constitution from selling them. Should the Archive close, ownership of the material it holds transfers to the Minister with responsibilities for arts and culture, currently the Minster for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

### **6.2 Reserves Policy**

The Archive has operated without cash reserves since it was established but seeks annually to carry forward sufficient funds to meet unavoidable expenditure in the first month of each new year, pending the drawdown of the first instalment of the principal grant. In this way, reserves are fully committed towards meeting regular unavoidable expenditure.

### 6.3 Fundraising

We are grateful to corporate supporters, Hibernia REIT and Henry J. Lyons Architects, and to the individual donors who continue to respond so generously to the Archive Benefactors Scheme.

The Archive fundraising activities conform to the Charities Regulatory Authority's Guidelines for Charitable Organisations on Fundraising from the Public.

As in previous years, charging fees for the use of spaces in 45 Merrion Square (see Section 5.8.1) above has proven itself to be a more reliable and successful mechanism for raising additional income.

### 7. Future Development

The directors have no plans to change significantly the activities and operation of the Archive in the foreseeable future.

### 8. Research and Development

The Archive did not engage in any research and development activity during the year.

### 9. Health and safety of employees

The wellbeing of the Archive's employees is safeguarded through strict adherence to health and safety standards. Health and safety legislation imposes certain requirements on employers and the Archive has taken the necessary action to ensure compliance with the legislation, including the adoption of a Safety Statement. The Safety Statement was reviewed and revised in 2020.

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

### 10. Political Donations

During the year, the Archive made no political donations which are disclosable in accordance with the Electoral Act, 1997.

### 11. Accounting Records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 regarding 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 accounting records are maintained at 45 Merrion Square, Dublin 2.

#### 12. State of Affairs

In the opinion of the directors, the state of affairs of the Archive is satisfactory and there has been no material change since the balance sheet date.

### 13. Principal risks and uncertainties

The directors of the Archive are aware of their statutory obligations in relation to providing a fair review of the Archive's development and performance. The principal risks and uncertainties affecting the Archive are the continued funding from the Arts Council, the Department of Housing, Local Government and Heritage, and the Office of Public Works. The directors have addressed this issue by careful spending of the funds received. The directors have also have prioritised fundraising from sources other than state funding bodies, with particular emphasis on rental of rooms for events in the directors' estimation, such funding while helpful is limited.

### 14. Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Archive's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Archive's auditors are aware of that information.

### 15. Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Duignan Carthy O'Neill Chartered Accountants, have indicated their willingness to continue in office.

On behalf of the Board

Director

Director

### DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

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

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of 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, of the surplus or deficit for that 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's financial statements 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 surplus or deficit 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Director

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ARCHITECTURAL ARCHIVE

### Report on the audit of the financial statements

### Opinion

We have audited the financial statements of The Irish Architectural Archive (the 'Company') for the year ended 31 December 2023, which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

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 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly 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 Auditors' 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) 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 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.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ARCHITECTURAL ARCHIVE (CONTINUED)

#### 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 Auditors' 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.

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.

## Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

## Respective responsibilities and restrictions on use

### Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 17, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ARCHITECTURAL ARCHIVE (CONTINUED)

## Auditors' 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 Auditors' 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: http://www.iaasa.ie. This description forms part of our Auditors' report.

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

This 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 Auditors' 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.

for and on behalf of

**Duignan Carthy O'Neill Limited** 

**Chartered Accountants** Statutory Audit Firm

84 Northumberland Road Ballsbridge Dublin 4 Date: 9 May 2024

Page 20

# STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE) FOR THE YEAR ENDED 31 DECEMBER 2023

			2023			2022	
		Restricted	Unrestricted	Total Funds	Restricted	Unrestricted	Total Funds
		Funds	Funds	rotal rulius	Funds	Funds	iotai ruiius
		€	€	€	€	€	€
Income from:							
Grants & Sales (Cash)		535,654	29,404	565,058	490,324	24,474	514,798
Legacies		-	-	-	337,500	-	337,500
Non monetary donations to th	e						
Archive Collection  Non monetary rental service	c	38,432	-	38,432	46,909	-	46,909
donated	5	176,355	-	176,355	173,036	-	173,036
Miscellaneous		-	-	-	-	-	-
Total Income	4	750,441	29,404	779,845	1,047,769	24,474	1,072,243
Expenditure on:							
Staff Costs	10	(355,973)	-	(355,973)	(348,060)	1	(348,060)
Depreciation		(26,457)	-	(26,457)	(8,929)	-	(8,929)
Other Expenses		(168,060)	-	(168,060)	(145,527)	-	(145,527)
Non monetary rental charge		(176,355)	-	(176,355)	(173,036)	-	(173,036)
Total Expenditure		(726,845)	-	(726,845)	(675,552)	-	(675,552)
Operating income/(expenditure)	8	23,596	29,404	53,000	372,217	24,474	396,691
Bank charges		(513)	-	(513)	(250)	-	(250)
Interest earned		-	-	-	-		-
Net income/(expenditure)		23,083	29,404	52,487	371,967	24,474	396,441
Transfer between funds		-		-	-	-	
Net movement in funds		23,083	29,404	52,487	371,967	24,474	396,441
Reconciliation of funds:							
Total funds brought forward		513,795	174,291	688,086	141,828	149,817	291,645
Unallocated reserves prior to 20	015	12,853,839	-	12,853,839	12,853,839	-	12,853,839
Total funds carried forward		13,390,717	203,695	13,594,412	13,367,634	174,291	13,541,925

All activities relate to continuing operations.

The notes on pages 24 to 34 form part of these financial statements.

## BALANCE SHEET AS AT 31 DECEMBER 2023

	Note		2023 €		2022 €
Fixed assets					
Tangible assets	11		89,206		33,244
Heritage assets	11		13,245,622		13,205,188
			13,334,828		13,238,432
Current assets					
Debtors: amounts falling due within one year	13	1,235		34,510	
Cash at bank and in hand	14	514,751		441,033	
		515,986		475,543	
Creditors: amounts falling due within one year	15	(162,825)		(151,451)	
Net current assets			353,161		324,092
Total assets less current liabilities		•	13,687,989		13,562,524
Creditors: amounts falling due after more than one year	16		(93,577)		(20,599)
Net assets			13,594,412	-	13,541,925
Funds					
Profit and loss account		Sec. 1	13,594,412	in the second se	13,541,925
Members' funds			13,594,412	-	13,541,925

The financial statements were approved and authorised for issue by the board:

Director

Director

Date:

The notes on pages 24 to 34 form part of these financial statements.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022 €
Cash flows from operating activities	Č	e
Surplus for the financial year	52,487	396,441
Adjustments for:		
Depreciation of tangible assets	26,457	8,929
Donations to Archive Collection	(38,432)	(46,909)
Decrease/(increase) in debtors	33,275	(32,487)
Increase in creditors	84,352	29,453
Net cash generated from operating activities	158,139	355,427
Cash flows from investing activities		
Purchase of tangible fixed assets	(84,421)	(13,999)
Net cash from investing activities	(84,421)	(13,999)
Net increase in cash and cash equivalents	73,718	341,428
Cash and cash equivalents at beginning of year	441,033	99,605
Cash and cash equivalents at the end of year	514,751	441,033
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	514,751	441,033
	514,751	441,033

The notes on pages 24 to 34 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1. General information

These financial statements comprising the Statement of financial activities, Balance Sheet, Statement of cashflows and the related notes constitute the individual financial statements of the Irish Architectural Archive for the financial year ended 31 December 2023.

The Irish Architectural Archive is incorporated in the Republic of Ireland. The company is a company limited by guarantee and was incorporated in Ireland on 12 April 1976. The companies registered number is 54867 and it's registered office is located at 45 Merrion Square, Dublin 2. The nature of the company's operations and its principal activities are set out in the Director's Report.

### 2. Accounting policies

### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014 and the Charities SORP (FRS 102).

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The Irish Architectural Archive is constituted under Irish company law as a company limited by guarantee and is a registered charity and has adopted and reported its performance in accordance with the format provided for in the Charities SORP and in particular reports its performance for the financial year in the format of the SORP's Statement of Financial Activities (SOFA).

Companies Act 2014 which became effective in law on 1 June 2015 and from that date applied the format and content of financial statements requirements appropriate for a company trading for the profit of its members to a company that is a not for profit organisation. In order to provide information relevant to understanding the stewardship of the directors and the performance and financial position of the charity, The Irish Architectural Archive has prepared its financial statements in accordance with the formats provided for in the Charities SORP (FRS 102) consistent with the prior year.

The directors consider the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation. Had the Companies Act format and content of financial statements requirements suitable for a company trading for the profit of its members been presented instead, a profit and loss account with related notes showing items such as Turnover and Cost of Sales would have been reported along with a "profit" on ordinary activities before taxation.

The following principal accounting policies have been applied:

### 2.2 Revenue

Revenue includes donations, sales, facility hire and income from other fundraising activities. Revenue is analysed as Restricted and Unrestricted. Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions. Unrestricted funds represent amounts which are expendable at the discretion of the company, in furtherance of the objectives of the company. Such funds may be held in order to finance working capital or capital investment.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 2. Accounting policies (continued)

### 2.3 Grants

Grants are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

### 2.4 Company Name

The company received approval under Section 1180(1) of the Companies Act 2014 to omit the word 'Company Limited by Guarantee' from its name.

### 2.5 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.

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments like accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables and receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

### 2.6 Functional and presentation currency

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro, which is the company's functional and presentation currency and is denoted by the symbol "€".

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 2. Accounting policies (continued)

### 2.7 Heritage Assets

### **Archive Collection**

The Archive Collection is included on the Balance sheet at a valuation of €13,245,622 (2022: €13,205,188). The Archive collections comprise the largest accumulation of primary material relating to Irish architecture in existence and as such constitute a heritage collection of national importance and international significance.

Purchased heritage assets are stated at historical cost. Historical cost includes purchase cost plus any associated expenditure that is directly attributable to bringing the asset to its present location and condition.

Where heritage assets are donated to the Archive, the assets are accounted for at fair value on the date of acquisition, with an equivalent amount recorded as income under non-monetary donations. Fair value assessment is completed internally based on an analysis of the intrinsic importance of the material in question (age, condition, appearance, the individual/organisation which created the material, the buildings to which the material relates, informational and/or archival significance) and available market transaction data. It recognised that, given the characteristics of the heritage assets and the diverse nature of the collection, and the invariably limited transaction market, there is a high level of judgement involved in assigning fair values to the collection.

Books, pamphlets and periodical have been assigned an estimated like-for-like replacement value at current costs.

All heritage assets are reviewed at least annually for evidence of impairment, with provision for impairment losses recorded as necessary.

### 2.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment - 20% Computer equipment - 20%

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 2. Accounting policies (continued)

### 2.9 Donated Rental Services

The Irish Architectural Archive has use of the building at 45 Merrion Square. However no rent is charged to the company by the Office of Public Works (OPW). As this is a donated service supplied to the company the directors deem it necessary to recognise the donated service in the Statement of Financial Activities. They have also included a corresponding rental charge in the Statement of Financial Activities.

The rent is charged at the market value of the rental market in Dublin 2 for a property of similar size.

### 2.10 Taxation

The company is exempt from taxation due to its charitable status. (Charity tax Number: CHY6240)

### 2.11 Going Concern

The Irish Architectural Archive is reliant on continuing support from Government Bodies in the form of Grant Assistance and Corporate Support to ensure that the Company remains in operation for the foreseeable future.

### 2.12 Reserves

The Archive has operated without cash reserves since it was established but seeks annually to carry sufficient funds to meet unavoidable expenditure in the first month of each new year pending the drawdown of the first instalment of the principal grant. All reserves are fully committed towards meeting regular unavoidable expenditure.

### 2.13 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### 2.14 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

## 2.15 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 2. Accounting policies (continued)

#### 2.16 Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

### 2.17 Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the employees' service lives on the basis of a constant percentage of earnings.

## 3. Judgments in applying accounting policies and key sources of estimation uncertainty

The directors consider the accounting estimates and assumptions below to be its accounting estimates and judgements:

### **Valuation of Heritage Assets**

Heritage Assets are valued at historic cost or valuation at the date of acquisition. They are subsequently assessed for evidence of impairment by the management team as they have the best expertise to value such collections held by the company.

### **Rental Service Donations**

The donation of the use of the building is estimated based on the market value of rental of a similar property in the same area. The non-monetary rental charge is recorded at the same value as the donated rental services.

### **Going Concern**

The company continued to operate during 2023, and had a surplus of €52,487. At 31 December 2023, it has net current assets of €353,161 and net assets of €13,594,412. These net assets at the year end comprise €13,245,622 of the Archive collection.

The directors have prepared budgets for the upcoming 12 months which show that the company will continue as a going concern.

The financial statements have been prepared on a going concern basis.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

come

		to terminal
	2023 €	2022 €
	E	t
Grants & Sales	644,903	852,298
Non monetary donations to the Archive Collection	38,432	46,909
Non monetary rental services donations	176,355	173,036
	859,690	1,072,243
5. Arts Council Grant Funding		
	2023	2022
	€	€
Strategic Funding programme	390,000	375,000
Capacity Building Grant 2021 (Audience Development Project)		17,312
Capacity Building Grant 2022 (Enhancing Digital Equipment)		11,795
Energy cost support	44,500	7,500
	434,500	411,607

IAA received an additional amount of €136,500 as an advance of their 2024 funding. This amount is shown as deferred income in note 15.

## 6. Other Government Grants

	2023 €	2022 €
Department of Housing, Local Government and Heritage		
Built Heritage Policy Section	18,000	18,000
	18,000	18,000

There is a contingent liability to repay government grants received if the grant is not used for the purpose for which it was advanced.

## 7. Office of Public Works

	2023	2022
	€	€
Annual grant	35,000	30,000
	35,000	30,000

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

## 8. Surplus on ordinary activities before taxation

The operating surplus is stated after charging:

	2023	2022
	€	€
Depreciation of tangible fixed assets	26,457	8,929
Auditors' remuneration -Audit	5,165	5,165
Auditors' remuneration -Non Audit	1,600	1,600

### 9. Taxation

The company is limited by guarantee and does not have a share capital and was also granted charitable status by the Revenue Commissioners in 1979 (CHY 6240).

## 10. Employees

Staff costs were as follows:

	2023 €	2022 €
Wages and salaries	319,842	313,526
Social insurance costs	35,147	34,534
	354,989	348,060

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

	2023 No.	2022 No.
Administration staff	1	1
Archive staff	4	4
	5	5

No employee received remuneration amounting to more than €70,000 in either year.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 11. Tangible fixed assets

	Office equipment €	Computer equipment €	Heritage Assets €	Total €
Cost or valuation				
At 1 January 2023	97,957	140,586	13,205,188	13,443,731
Additions	50,238	32,181	40,434	122,853
At 31 December 2023	148,195	172,767	13,245,622	13,566,584
Depreciation				
At 1 January 2023	97,957	107,342	-	205,299
Charge for the year	10,048	16,409	•	26,457
At 31 December 2023	108,005	123,751		231,756
Net book value				
At 31 December 2023	40,190	49,016	13,245,622	13,334,828
At 31 December 2022		33,244	13,205,188	13,238,432

The Archive may purchase material as and when the need arises, but it's budgets for purchase acquisition are extremely small. During the year the Archive purchased €2,002 of material with the balance of €38,432 made up of donation to the Archive's Heritgage collection. Special fund-raising needs to be undertaken to finance specific purchases.

The Irish Architectural Archive holds some items on loan which are not included in the above valuation.

### Maintenance of the Collection

The Archive has a responsibility to preserve all of the material in its possession, whether that material has been acquired by gift, purchase or loan, and will take all reasonable precautions to preserve that material from damage, loss or theft, but shall not otherwise be liable for any damage to or loss or theft of that material.

### 12. Stocks

A stock of books did exist as at 31 December 2023. However, as these books have been in stock for many years the Directors consider it prudent to value the books at €Nil for inclusion in the accounts.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 13. Debtors

`		2023	2022
		€	€
	Other debtors	-	32,359
	Prepayments	1,235	2,151
		1,235	34,510
14.	Cash and cash equivalents		
		2023	2022
		€	€
	Cash at bank and in hand	514,751	441,033
		514,751	441,033

Included in the bank are the proceeds of a bequest which is restricted in use, under the terms of that bequest.

## 15. Creditors: Amounts falling due within one year

	2023	2022
	€	€
Taxation and social insurance	10,300	10,122
Other creditors	2,029	1,231
Accruals	13,996	8,798
Deferred income - Arts Council	136,500	131,300
	162,825	151,451

Deferred income relates to funds received in 2023 that had performance related conditions attached which are to be carried out in 2024.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

## 16. Creditors: Amounts falling due after more than one year

	2023 €	2022 €
Government grants received	93,577	20,599
	93,577	20,599
	2023	2022 €
Capital Grants Received		
At 1 January	54,333	54,333
Received during the year	99,794	-
At 31 December	154,127	54,333
Released to Statement of Financial Activities		
At 1 January	(33,734)	(26,867)
Released during the year	(26,816)	(6,867)
At 31 December  Net Amount:	(60,550)	(33,734)
At 1 January	02 577	20 500
	93,577	20,599
At 31 December	93,577	20,599

The closing balance relates to the purchase of digital servers in 2020 which the IAA received a grant from the Arts Council of €19,833 and a new lighting system in 2021 which the IAA received a grant from the Arts Council of €14,500. In 2023, the Archive carried out significant capital expenditure to enhance the provision of access to high-quality digitised architectural records and also carried out a range of accessibility issues in 45 Merrion Square. These were funded by grants received from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media under the Shared Island Initiative.

A liability would arise to repay in whole or in part certain grants received if particular circumstances set out in the agreements occur.

The basis by which Government Grants are released to Revenue is set out in Note 2.3.

## 17. Related party transactions

Directors are reimbursed for travel expenses incurred during the course of carrying out their duties.

During the year ended 2023 the total expenses reimbursed amounted to €Nil (2022: €Nil). No other related party transactions took place during the year.

The company have an agreement with the Office of Public Works that no rent will be payable for the use of the building occupied by the Company. Under FRS 102 a market value of €176,355 has been recognised in the 2023 financial statements as a non exchange donated service.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

## 18. Post balance sheet events

There were no material post balance sheet events.

## 19. Key management personnel compensation

Key management includes the Board of Directors, all members of the company management, including the CEO and the Company Secretary. The compensation paid or payable to key management for employee services is shown below:

	2023	2022
	€	€
Salaries and other short term benefits	68,651	67,566
	68,651	67,566

### 20. Status

The company is limited by guarantee and does not have a share capital and was also granted charitable status by the Revenue Commissioners in 1979 (CHY 6240).

### 21. Reconciliation of movements in funds

	Opening Surplus €	Surplus/ (Deficit) for the year €	Closing Surplus €
Unrestricted Funds	174,291	29,404	203,695
Restricted Funds	513,795	23,083	536,878
Unallocated reserves prior to 01/01/15	12,853,839	-	12,853,839
	13,541,925	52,487	13,594,412

## 22. Controlling party

The company is controlled by its Members and the Board of Directors.

## 23. Approval of financial statements

The board of directors approved these financial statements for issue on

## SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	€	€
Income		
Grants & Sales (Cash)	565,058	852,298
Non monetary donations to the Archive Collection	38,432	46,909
Non monetary rental service donations	176,355	173,036
	779,845	1,072,243
Expenditure		
Administration expenditure (Cash)	(551,003)	(502,766)
Non monetary rental charge	(176,355)	(173,036)
	(727,358)	(675,802)
Surplus/(Defict) of Income over Expenditure	52,487	396,441

## SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
Grants	€	€
The Office of Public Works	25.000	20.000
The Arts Council	35,000	30,000
- Strategic Funding programme	200.000	275 000
- Capacity Building Grant 2021 (Audience Development Project)	390,000	375,000
- Capacity Building Grant 2021 (Audience Development Project)	-	17,312
- Energy cost support		11,795
	44,500	7,500
Department of Housing, Local Government and Heritage	40.000	40.000
- Built Heritage & Architectural Policy section annual grant	18,000	18,000
Amortisation of Capital Grants	26,816	6,867
	514,316	466,474
Components Commont		
Corporate Support		
Hibernian REIT	5,000	5,000
Henry J. Lyons Architects	3,000	3,000
Spanish Tourism Office	2,650	-
RHA	8,000	-
Montvelan/Sonbrook	-	5,000
Part of the second seco	18,650	13,000
Donations and Bequests		
Homan Potterton	•	337,500
Sundry Donations	2,329	10,850
	2,329	348,350
Book and Copy Sales		
Sales of Digitised Copies	2,305	4,217
Book Sales	423	162
Camera fees	984	1,203
	3,712	5,582
Other Income		
Revenue Refunds on Donations	359	-
Facility Hire	25,692	18,892
Other Income		-
	26,051	18,892
Total Income	565,058	852,298

## SCHEDULE TO THE DETAILED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	€	€
Premises and Equipment		
Depreciation of Computer & Office Equipment	26,457	8,929
Insurance	10,987	9,992
Light & Heat	47,377	34,348
Telephone	1,178	1,115
Repairs & Maintenance	15,497	14,634
Office & Cleaning	22,307	18,139
Rates & Waste Collection	365	326
	124,168	87,483
Staff		
Wages	355,973	348,060
Catalogue		
Catalogue expenses	18,828	6,897
Conservation		
Equipment & Supplies		908
Supplies		
Stationery	740	-
Computer & Photocopier Expenses	15,856	325
Postage	75	125
	16,671	450
Financial Expenses		
Audit Fees	6,416	6,191
Legal, secretarial & payroll Fees	2,523	4,895
Bank Interest & Charges	513	250
District Constitution of District	9,452	11,336
Photography, Commissions and Projects Exhibitions & Outreach	14.276	25 575
	14,376	25,575
Consultancy - Capacity Building grant	1 046	10,849
Photography, Commissions and Projects	1,946	-
Photographic Orders	16,322	36,424
Miscellaneous	,	, 1
Travel	834	879
Member expenses	869	-
Fire Safety & Security	6,284	6,713
Sundry	219	2,302
Subscriptions & Publications	850	871
Websites	533	443
	9,589	11,208
Total Expenditure	551,003	502,766