

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG

Directors' Report & Financial Statements

For the Year Ended 31st December 2018

Registered Number: 259219

**BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018**

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DIRECTORS AND OTHER INFORMATION

DIRECTORS:

Grainne Ferry
Eoin Barry (resigned June 2018)
Majella Perry
Carmel Brennan (resigned June 2018)
Patrick Lonergan (resigned June 2018)
Annette Curley
Fergus Cronin
Cian O'Brien
Marie O'Byrne
Dermot Nolan (appointed March 2018)
Cathal Esler (appointed December 2018)

SECRETARY:

Grainne Ferry

AUDITORS:

Candor,
Chartered Accountants,
Harris House,
IDA Business Park,
Tuam Road,
Galway.

SOLICITORS:

Padraic Ferry,
Ferry Solicitors,
15 Upper Ormond Quay,
Dublin 7.

BANKERS:

Bank of Ireland,
University Branch,
Galway.

REGISTERED OFFICE:

Hynes Building,
St. Clare's Walk,
Merchants Road,
Galway.

COMPANY NUMBER:

259219

REGISTERED CHARITY:

CHY 13790

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
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DIRECTORS' REPORT

The directors have pleasure in submitting their annual report, together with the financial statements of the company, for the year ended 31st December 2018.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is a charity and hence the report and results are presented in a form, which complies both with the requirements of the Companies Acts, 1963 to 2012, and also the Statements of Recommended Practice (SORP) as issued by the Charity Commissioners for England and Wales in March 2005.

Legal Status

Baboró Galway International Children's Festival Limited is a company registered in Ireland, which was incorporated under the Companies Acts, 1963 to 2012 on 8th January 1997 and is a company limited by guarantee not having a share capital. The objects of the company are charitable in nature and it has established charitable status (CHY No. 13790).

Appointment of Directors

The board of directors of the company elect a chairperson for their meetings following each annual general meeting. The maximum term of any chairperson is four years.

In accordance with the Articles of Association of the company the directors shall be required to retire by rotation.

Directors

The present directors of the board are as follows:

Annette Curley (Chair)	Gráinne Ferry
Fergus Cronin	Eoin Barry
Cian O'Brien	Majella Perry
Marie O'Byrne	Dermot Nolan (appointed March 2018)
Cathal Esler (appointed December 2018)	

Secretary

The present company secretary is Gráinne Ferry

Risk Review

The Board has conducted its own review of the major risks to which the organisation is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and to ensure quality of delivery of all operational aspects of the festival. These procedures are periodically reviewed to ensure that they continue to meet the needs of the organisation.

Any reduction in the availability of government funding will severely impact on the organisation's ability to maintain the current level of activity. Given the current economic circumstances pertaining in Ireland this is a potential risk.

Events Since The Year End

Baboró recruited a Development Executive to work on a part time basis on developing new and existing Sponsorship and Fundraising partnerships. Baboró also recruited a Production Assistant (August 2017 – February 2018) to assist with preparation of Festival 2017 and Wide Eyes 2018.

OBJECTIVES AND ACTIVITIES

Baboró's Mission Statement:

To inspire children to engage with the world through their experience of the arts.

Objectives

To provide access to and participation in the arts for children by breaking down barriers both real and perceived, whether financial, social, educational, geographical, intellectual or physical.

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Activities

Organisation of a multidisciplinary international arts festival for children and families.
Creation of an Outreach programme to offer more engagement opportunities for children.

Developmental Activities to:

- Offer Professional Development Opportunities for Teachers and Students in the Education Area through workshops and discussions
- Offer Professional Development Opportunities for Artists
- Develop capacity in the sector by mentoring and supporting Irish Companies and providing a platform for showcasing work
- Disseminate work for children outside of Baboró Festival time and outside of Galway
- Offer Networking Opportunities for Artists and Delegates to help develop Ireland's reputation abroad as a source of high quality, inspirational work for children and families

ACHIEVEMENT AND PERFORMANCE IN 2018

January to December 2018 held a lot of "firsts" for Baboró, including our first co-production with Branar Téatar do Pháistí and the culmination of the first year of the GROW Pathways to Production programme. Besides our annual festival, which this year boasted our largest programme to date, another big Baboró first was the hosting of a one-off four-day European celebration of Performing Arts for Early Years audiences entitled, "Wide Eyes". This event took place from 1 – 4 February, 2018, and featured 15 productions by 17 organisations from 15 European countries.

Along with running a major programme of festival events, there were a number of other notable moments this year, such as the continuation of our Continued Professional Development course for teachers, our Small size Days events and Culture Night events for families.

BABORÓ FESTIVAL 2018

The 22nd Baboró International Arts Festival for Children boasted a programme that was the festival's largest to date, with 14 companies offering 105 performances over 7 days. Alongside the performance programme, this year's festival also had a diverse and extensive workshop programme. The most notable of these workshops were Toodlelou Creativity Lab's "Roaring Rockets" and "The Colour Factory", which transformed the Connacht Tribune Printworks into a fully immersive art and creativity space for children.

Highlights of the 2018 festival programme include:

- An increase of over 2,800 in audience attendance figures – a 15% increase on attendance figures from 2017.
- The use of the Connacht Tribune Printworks building, which was used to create "The Wonder Works", a multi-purpose arts space that contained: a theatre space, a gallery, a workshop space, a "chill out" room, and our Festival Hub.
- A 44% increase in the audience figures for the Exhibitions Programme from 2017. These exhibitions included Finbar McHugh's "Floating" in the O'Donoghue Centre for Theatre and Drama.
- CoisCéim's residency in the Town Hall Studio, which allowed this dance company to develop new work, give workshops and contribute to talks on creating dance performances for young audiences. This immersive festival experience will contribute to the company's future work for young audiences.
- The 2nd year of our GROW Festival Mentoring Programme and the final showcase of the inaugural GROW Pathways to Production works-in-progress – both artist support schemes.

Festival in numbers:

- 14 companies, 96 artists, 105 performances, 29 venues, 73 workshops.

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Audience

- Total festival audience for performances was 12,630
 - Schools audience: 7,573
 - Public audience (children and families): 5,057
- 545 individuals attended literature events
- 242 individuals attended adult events
- 2,369 individuals participated in our creative engagement programme of workshops
 - Schools audience: 1,180 (Free workshops)
 - Public audience: 1,189

Overall, **21,189** individuals attended Baboró, between ticketed and non-ticketed events.

Performance Programme

Artists and companies from Denmark, Germany, Scotland, Netherlands, France, Australia and Belgium performed alongside artists from Ireland as part of a programme that sought to capture the power of the imagination. Featuring theatre, dance, music, puppet theatre, visual arts and literature, Baboró invited audiences to engage with their imaginations and enter into the immersive, theatrical worlds scattered across the city.

The international work came from all around the world, from Australia to Denmark:

- *Sky*, (ages 18mths to 5yrs) from **Teater Minsk** in Denmark | 9 school performances and 1 public performances
- *Getting Dressed*, (ages 2 to 6yrs) from **Theatrehaus Ensemble** in Germany | 3 school performances and 4 public performances
- *Night Light*, (ages 3 to 6yrs) from **Andy Manley and Theatre Refleksions** in Scotland and Denmark | 7 school performances and 2 public performances
- *Egg-Tion Hero*, (ages 3 to 8yrs) from **Maas Theatre en Dans** in The Netherlands | 8 school performances and 2 public performances
- *Tetris*, (ages 5 to 12yrs) from **Arch 8** in The Netherlands | 7 school performances and 1 public performance
- *Black Beauty*, (ages 5 to 12yrs) from **Red Bridge Arts and Traverse Theatre** in Scotland | 5 school performances and 3 public performances
- *Narrow*, (ages 6 to 12yrs), from **Laika** in Belgium | 6 school performances and 2 public performances
- *Nosferatu*, (ages 8yrs+), from **Bob Théâtre** in France | 3 school performances and 3 public performances
- *The Young King*, (ages 8yrs+), from **Slingsby** in Australia | 4 school performances and 4 public performances
- *Is This a Dagger?* (ages 8yrs+), from Andy Cannon and Red Bridge Arts in Scotland | 7 school performances and 1 public performances

Irish work was presented by some of Ireland's leading companies making work for young audiences.

- *How to Catch a Star*, (4 to 7 yrs), from Branar Téatar do Pháistí | 4 school performances and 2 public performances
- *Half Light*, (8yrs+), from Bombinate Theatre | 9 school performances and 1 public performances
- *Cleite*, (10yrs+), from Brú Theatre | 3 school performances and 6 public performances

Literature, Visual Arts and Extended Programme

Alongside performances, the 2018 festival programme had a host of other events from film screenings to discos.

- *Storytime with Charlie Byrne's Bookshop* (literature)
- *The President's Cat* - Peter Donnelly (literature)

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- *Human Being and Human Becoming* – Siobhan McGibbon and the third class students of Scoil Chroí Íosa. (visual art)
- *Floating* – Finbar McHugh (visual art)
- *In Celebration of Children* – Michelle O'Grady (Réalta School of Speech and Drama) and Julia Dunin Photography. (photography exhibition)
- *Tiny Dancer* – Donal Dineen (disco)
- *The Breadwinner* (film)
- *The Big Bad Fox and Other Tales* (film)

Families at Baboró

Between the Friday and Sunday of Baboró, there were three major creative engagement events:

- *Wonder Walls*
- *The Colour Factory*
- *Stop Motion Animation*

Both *Wonder Walls* and *The Colour Factory* promoted active participation of parents together with their children. Participants, old and young, were encouraged to create artworks together and enjoy the freedom of painting all over the walls of the Connacht Tribune Printworks. These two events were a highlight of the festival and ostensibly converted half of the Printworks into a visual arts gallery in its own right, with public entering just to view the art work over the weekend of the festival.

Stop Motion Animation, focused on the young participants being creators of content. Children aged 7 to 13 learned how to make their own stop motion movie, creating their own characters and using professional animation software.

Other family workshops during the festival included:

- *Partnering in Dance*: Parents and children got to explore balance, trust and cooperation in this physical workshop.
- *Let's Print This Space*: Families worked together to create posters using silhouette-cut print techniques.
- *Weird Science*: This imaginative workshop was centred around creating images of our potential future.
- *Toy Repairs*: Broken or damaged toys were given a new lease of life at this toy repair workshop.
- *Sea Dogs and Space Pirates*: Children and their adults brought imaginations to life and created images of a future world at sea.

There were a number of workshops for children held during the weekend, exploring crafts, literature and film-making:

- *Design Your Own Board Game* - with Brenda Romero, one of world's leading game designers.
- *Anatomies of Imagination*: Children engage with drawing and collage, imagining the not-so-distant future where the impossible becomes possible.
- *Life on Mars?*: Participants worked together to create a Martian Marine Zoo.
- *Brave New World*: Children got the opportunity to be the architects for the future at this creative workshop.
- *Tiny DJ*: Children aged 9 to 11 got a taste of using vinyl record disks and mixing live sound with DJ Donal Dineen, while also designing their own DJ name and vinyl sleeve image.

We also held a workshop for parents, encouraging creativity in the home and providing them with the tools to engage with their children creatively:

- *Making Creative Connections at Home*: Ideas to help you and your children experience the joy of exploring their curiosity and creating art together.

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Outreach – On Tour

Similar to previous years, we presented a county programme this year:

- Bombinate Theatre performed *Half Light* for school groups in Clifden Station House, Clifden and The Mall Theatre, Tuam.
- Brú Theatre performed *Cleite* for families in Teach and Phiarsaigh, Ros Muc.
- Artists Phillida Eves and Miguel Barcelo performed *Salty Sea* in schools for children with profound needs. They performed two shows in both Rosedale School, Renmore, and Burren View School, Gort.

Free workshops and tours for schools

- *Roaring Rockets*: This workshop made science fun, as Lindsay Deely led schoolchildren in learning how to make rockets together.
- *Human Being and Becoming*: Exhibition that imagines a future world where humans have evolved into trans-humans.
- *Floating*: Created by Finbar McHugh this exhibition allows you to daydream and explore your inner world.
- *Fighting Words*: In these workshops, children became the creators of their own stories – creating characters and situations, with accompanying illustrations.
- *Art & Philosophy*: Schoolchildren were met with the more profound topics of the world and assisted in creating art in response to these conversations.

ACCESS & SOCIAL INCLUSION MEASURES

Free Teacher/SNA Tickets for Schools

575 free teacher tickets and 404 free SNA tickets

Bus Subsidy

Total Subsidy €3,754

No of children Subsidised 2240

Outreach to suburban areas and Paediatric Unit at University Hospital Galway

- Artists Phillida Eves and Miguel Barcelo performed *Salty Sea* for children with additional needs in the Paediatric Unit of University Hospital Galway.
- Shane Hegarty read from his *Darkmouth* series at Ballybane and Westside Libraries.
- Arch8 went out to Oughterard National School to provide a morning of dance workshops with the schoolchildren.

Relaxed Performances (Additional Needs Measures)

These are performances presented in a supportive atmosphere to reduce any discomfort or anxiety families may have in attending the theatre.

These special presentations were:

- Theaterhaus Ensemble's *Getting Dressed* – 2 performances
- Redbridge Arts/Teater Refleksion's *Night Light* – 1 performance
- Branar Téater do Pháistí's *How to catch a Star* – 1 performance
- Maas Theater en Dans' *EGG-tion Hero* - 2 performances

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Recommended Productions (Additional Needs Measures)

These productions are particularly appropriate for additional needs schools and groups. We provide an additional pack giving more information on the productions and the venues to help the groups prepare for their visit to Baboró.

These presentations were:

- Teater Minsk's *Sky*
- Teater Refleksion's *Night Light*
- Maas Theater en Dans' *Egg-Tion Hero*
- Branar Téatar do Pháistí's *How to Catch a Star*
- Arch8's *Tetris*

Baboró Programme Child Led Review

Lali Morris led a group of 5 children in reviewing the festival and the 2018 programme. This group met in our Festival Hub at the Wonder Works and discussed the shows they had seen, navigating the festival programme and festival venues.

DELEGATE PROGRAMME

Delegates

- 41 delegates attended this year's festival - 19 Irish delegates and 22 international delegates from Wales, Northern Ireland, Czech Republic, England, Scotland, Australia, USA, Canada, Denmark, Egypt, South Africa, and France.
- We had support from Culture Ireland to bring 7 international delegates to Galway.
- GROW: Delegates included the 2 lead artists from the companies participating in our Pathways to Production programme, and 4 individuals who participated in our Festival Mentoring Scheme.
- The introduction of a tailored dance delegate package in partnership with Galway Dance Project, which offered participants access to this year's dance programme – including talks by David Bolger (CoisCéim Dance Theatre)

Festival Mentoring

The second year of this 3 day artist support programme saw four artists attend shows together during the festival, as well as industry and networking events and practical workshops. They were mentored by two highly experienced individuals from within the sector:

- Phil Kingston, Community and Education Manager at the Abbey Theatre
- Maria Fleming, General Manager of Dublin Theatre Festival

DEVELOPMENTAL OPPORTUNITIES FOR ADULTS

Baboró held a number of talks and workshops with visiting artists. This was a great opportunity for local artists and practitioners to meet with established artists, learn some new skills and increase expertise.

- *Performer Workshop*: Playing The Energies, Yvette Hardie
- *Performer Workshop*: Orbiting The Body, Erik Kaiel
- *Performer Workshop*: Masterclass, David Bolger
- *Talk*: Approaches to Creating Dance for Children
- *Talk*: Theatre for Young Audiences in Scotland
- *Talk*: So, You Want To Write A Proper Picture Book?
- *Composer Workshop*: Music Composition for Theatre, Quincy Grant
- *Talk*: Cross Cultural Creative Exchange

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Baboró held another workshop specifically for teachers, SNAs and 3rd level students:

- *Teacher Workshop: Creative Learning*, Yvette Hardie
- *Teacher Workshop: Creativity in the Classroom*, Lindsay Deely

Sharing of Works in Progress

Presented as part of the GROW Pathways to Production programme, the participants for 2017-18 performed their final showcase in the Mick Lally Theatre on Tuesday, 16 October. The sharings were:

- *Nine Stories About Love – A Little Door* (Manuela Corbari)
- *Luna – Bombinate Theatre* (Mollie Molumby)

CoisCéim Residency

This year Baboró provided a week-long residency to CoisCéim Dance Theatre in the Town Hall Studio, giving them space to develop a new dance show for children. David Bolger, the Artistic Director of CoisCéim, also provided a dance masterclass and appeared on a panel for discussing approaches to making dance for children. The company immersed themselves in the festival by seeing shows together and partaking in networking events and industry discussions.

NUI Galway

Baboró has continued to develop a long-standing partnership with NUI Galway, by creating an internship position within the organisation specifically for NUIG students. A smaller internship was also created for a student of the BA Drama, Theatre & Performance module to be a part of the festival team and learn about festival production. Students, from the BA in Drama and Theatre Studies degree, attended performances and talks as part of their 'Theatre for Children and Young Audiences' module.

OUT OF FESTIVAL EVENTS

Small Size Days January 2018

'Small size Days' are presented by Small size Network, and are a part of the wider activity of the 'Small size, performing arts for early years' project. Small size Day is a global initiative to celebrate creativity for Early Years. These sell-out events have become a much-anticipated part of the programme of events for little ones here in Galway. Baboró is a member of this project since 2009 and is the only Irish partner in this 16 country, 18 partner project supported by Creative Europe.

On **Sunday the 28th of January**, Baboró presented three unique experiences for young children in the O'Donoghue Centre for Drama, Theatre and Performance, NUI Galway:

- *uoo, mee, weee!* – Baboró presented 2 previews of this new co-production with Branar Téatar de Pháistí
- *Skyphonics* – This audio-visual installation, created by Ceara Conway, was based around the Rights of the Child, commissioned by Méitheal na mBeag.
- *Imagination Playground* - A playground comprised of large blue foam bricks in a variety of shapes and sizes. Children are invited to come and imagine, invent, collaborate and play.

Baboró was proud to collaborate with Branar Téatar de Pháistí, Bricí Spraoi and artist Ceara Conway to deliver this event. All events were suitable for children aged 1-6 years and was attended by 330 children and their parents.

***uoo, mee, weee!* on tour (February)**

Baboró joined forces with Branar for its very first co-production entitled, *uoo, mee, weee!* for 3 to 6 year olds. The production was developed as part of the Small Size project and debuted at Wide Eyes festival in February 2018. It is a humorous tale of finding your feet and having the courage to be different and features actors Neasa Ní Chuanaigh and Jay Ryan. It also features

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original music by Micheal Chang and is directed by Lali Morris and Marc Mac Lochlainn. Following its premiere at the Wide Eyes event, the Baboró/Branar co-production of *uoo, mee, weee!* travelled across the country on a small national tour. The venues were:

- The Pavillion Theatre, Dún Laoghaire, Dublin (5/02/2018)
- The Arts Centre, Roscommon (6/02/2018)
- Linen Hall, Castlebar, Mayo (8/02/2018)

Two schools' performances were given in each venue.

Culture Night (21st September, 2018)

For Culture Night 2018, Baboró presented Rod Goodall Reads: Revolting Rhymes by Roald Dahl (Town Hall Theatre Galway Courthouse Square, Galway). Over the course of the two storytelling sessions, a total of 98 people (45 adults, 53 children) attended. Rod led children through a selection of these funny, quirky poems and it garnered a fantastic response from both young and old audience members.

WIDE EYES FESTIVAL 2018

Artists and companies from Denmark, Spain, Italy, Hungary, Slovenia, Poland, France, Germany, Austria, UK, and Finland joined forces with artists from Ireland to offer young children and families an opportunity to explore the world through a diverse programme of new and experimental theatre work. Featuring movement-based theatre, music, visual arts and puppetry, the Wide Eyes productions offered audiences a great variety of theatrical experiences.

- *Tuntu* (ages 0-6), by **Dance Theatre Auraco** – 2 school performances and 1 public performance
- *Blisko* (ages 6 mths-3 yrs), from the **Children's Arts Centre, Poznan** – 2 school performances and 1 public performance
- **O'Navio's** *Pas de Loup* (18 mths-5 yrs) – 2 school performances and 1 public performance
- **Théâtre de la Guimbarde's** *Cache-Cache* (ages 18 mths-5 yrs) – 2 school performances and 1 public performance
- *Frö* (ages 2-4) by **Teater Tre** – 2 school performances and 1 public performance
- *Pernuța Somnoroasă* (ages 2-4) by **Teatrul Ion Creangă** – 2 school performances and 1 public performance
- **La Baracca – Testoni Ragazzi's** *Una Storia Sottosopra* (ages 2-5) – 2 school performances and 1 public performance
- *Immer* (ages 2.5-6) by the Austrian company **Toihaus** – 2 school performances and 1 public performance
- *Hjem* (ages 3-6) by **Theatre Madam Bach** – 2 school performances and 1 public performance
- **Polka Theatre** from England brought a show about exploration and courage with their visually vibrant show *Under the Rainbow* (ages 3-6) – 2 school performances and 1 public performance
- **Baboró and Branar's** co-production *uoo, mee, weee!* (ages 3-6) – 2 school performances and 1 public performance
- *Akvarij* (ages 3-6) by **Ljubljana Puppet Theatre** – 2 school performances and 1 public performance
- *Mi Újság* (ages 4-6) by Hungary's **Kolibri Theatre** – 2 school performances and 1 public performance
- **HELIOS Theater's**, *Gegenüber* (ages 4-6) – 2 school performances and 1 public performance

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DIRECTORS' REPORT

Audience Numbers	FEB 2018
Total Audience for Performances	3,597
Capacity Attendance as %	91%
Of Which Schools	682
Of Which Delegates	979
Of Which Public	1,936
Total Audience for Creative Engagement	665
Of Which Schools	-
Of Which Delegates	286
Of Which Public	379
Total Audience for Adult Events	584
Total Audience for Non-Ticketed Events	3,367
Total Audience	7,629

Families at Wide Eyes

Over the four days of this event, we had a major city-wide art installation by Orla Kelly, entitled: *Finding Magic*. This featured bespoke art pieces that tied in with the themes of the performances that were performed over the course of the event. The idea was that, as families and schools made their way from venue to venue, they would stumble across these small artworks and engage with them.

There were also many workshops for families, which promoted creative engagement between parents and their children:

- *What Does Home Mean to You?* – Families work together to make paper versions of their home, based on the Madam Bach performance, "Hjem."
- *Paste... Take Off...* – Gaëtane Reginster (of Théâtre de la Guimbarde) led a practical art workshop that had parents and their small children creating an elaborate mosaic together.
- *Family Drumming Workshop* – the members of Acción Educativa led a music workshop where attendees were taught to make use of recycled materials such as newspapers, plastic bottles, and tin cans to create interesting percussion instruments.
- *Family Acro Yoga* – the performers of Cache-Cache (Théâtre de la Guimbarde) led parents and their children in a fun, accessible yoga class that included acrobatics, flying poses and other physical games.

On the final day of the event, there were two flash mobs that took place in the Eyre Square Shopping Centre. These were developed by teachers and children of the Galway Community Circus in partnership with Baboró. This event saw several ordinary members of the city (adult and child alike) become spectators to a child-driven acrobatics show reflecting on what being part of Eruope means to the participating children. It brought the Wide Eyes atmosphere out into the general public and showcased the talent amongst the younger artistic community of Galway.

Additional Needs Measures

Most of the programme for Wide Eyes catered for audiences with additional needs. Many of the shows were non-verbal, based in sensory engagement, or else gentle in theme and performance.

Over the four days of this event, all measures were taken to ensure the inclusion and comfort of any audiences with additional needs. These included:

- Offering pre-engagement packs and programmes to schools and crèches in order to prepare them for the performances.
- Being available to advise teachers, guardians and parents of children with additional needs on what performances would be most suitable for their child.
- Having staff prepped to accommodate incoming audiences with limited mobility or additional needs.
- Offering free tickets to SNA teachers for performances.

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Shows such as *Tuntu* (Dance Theatre Auraco), *Sleepy Little Pillow* (Ion Creanga), *Hjem* (Madam Bach), and *uoo, mee, weee!* (Baboró & Branar) were gentle, mostly non-verbal or sensory-based shows that any audience members with additional needs were directed towards as a recommended show.

PARTNER/DELEGATE PROGRAMME

As this event had an emphasis on networking and sharing work with partners of the Small size project and Network, there was a large delegate attendance over the four days.

- 117 Project Partners and 46 delegates attended Wide Eyes – representing 30 countries in total.
- There were 27 Invited Guests who were involved in a number of events – from speaking at panel discussions to journalists covering the event.
- We were able to offer 3 bursaries to local artists to attend Wide Eyes and benefit from the networking events held over the four days.
- A further 3 Small size bursaries were given to international artists and theatre makers, covering their travel, delegate packs, and some accommodation.
- GROW: Delegates included the 2 lead artists from the companies participating in our Pathways to Production programme.

DEVELOPMENTAL OPPORTUNITIES FOR ADULTS

Wide Eyes (February)

Baboró held a number of talks and workshops with the Project Partners and Invited Guests. This was a great opportunity for local artists and members of the Small size network to meet with established artists, learn some new skills and increase expertise. We also collaborated with NUI Galway, Early Childhood Ireland and Creative Europe on events. The following panel discussions took place during Wide Eyes:

- *Small size Mentoring Projects* – Small size Project members (Barbara Kölling, Magda Coroiu, Sara Myberg & Anna Svensson Kundromichalis, and Barbara Malecka)
- *Celebrating the Creative Arts in Early Years Settings*
- *On Leaning Forward* – Katherine Morley (Early Years associate artist at the egg, Theatre Royal, Bath)
- *Creative Europe Panel Discussion & Reception*
- *Tuntu – The Creative Process*
- *Small size, a growing network*

Drama Tools in the Classroom (July)

On Monday, July 2nd, 19 participants from both teaching and artistic backgrounds met at the O'Donoghue Centre at NUI Galway for the Baboró CPD course on drama tools for the classroom. This one-week course provided a significant resource to teachers seeking to include drama and improvisation within their teaching, as a way of stimulating their students' interest in a range of subjects. Participants represented both teaching and non-teaching backgrounds, offering varying perspectives to the curriculum-focused course.

Facilitator and drama specialist, Irene O'Meara, introduced participants to interactive games, tools and activities focused on drama and the arts. These methods are designed to bring schoolchildren to higher levels of emotional understanding and critical thinking. Through experimenting with informed improvisation, time, tableaux, and song, educators came away with a host of new drama techniques for their classroom.

GROW Programme (August 2017 - Present)

The GROW programme (now in its second year) went from strength to strength, as both strands of the programme built upon the learnings from 2017. For Pathways to Production, the inaugural participants produced works-in-progress of their new shows (both in Galway Theatre Festival and as part of the Baboró Festival) and two emerging companies were selected for the current year's programme. The two companies who were awarded placements on the 2018-19

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programme are:

- James Riordan (Brú Theatre)
- Sian Ni Mhuiri (SuperPaua Theatre)

For the Festival Mentoring programme, Baboró updated the mentoring schedule and responded to feedback from 2017 attendees. This led to a more diverse programme of events, while also allowing more time for discussion amongst the Festival Mentees.

The GROW programme aims to support Irish-based artists who are currently active in making work for children and young audiences, or who have an interest in doing so. Baboró already has a long history of mentoring and supporting artists and educators who are committed to placing the creative development of children and young people at the heart of their work.

1. Pathways to Production

The Pathways to Production scheme sees Baboró partner with Druid and the Mick Lally Theatre, Branar Téatar de Phaistí and Galway Theatre Festival to support artists and young companies to develop their ideas with a view to presenting a full performance piece. Over the course of the 2018-18 scheme, both Mollie Mollumby (Bombinate Theatre) and Manuela Corbari (A Little Door) were involved in workshops, sharings of works-in-progress, as well as receiving support in developing their funding strategies. The programme culminated in a sharing at the Mick Lally Theatre during the 2018 Baboró Festival. This was attended by artists, producers and other festival delegates.

Baboró and its aforementioned partner organisations will make their collective organisational experience and resources available to this year's participants, while also building on the experience from the previous GROW participants. Baboró is consistently seeking to better this capacity-building initiative and contribute to the development of sustainable careers and creative opportunities for artists in Ireland.

2. Festival Mentoring

This initiative is aimed at artists and creatives at any stage of their career, including those with an established career, who have never before made work for children. As part of the programme, participants received mentoring from two highly experienced individuals from the sector; Phil Kingston, Community and Education Manager at the Abbey Theatre and Maria Fleming, General Manager of the Dublin Theatre Festival.

This year, the four successful candidates attended shows during Baboró's festival in October, as well as attending industry and networking events. There was also further allowances made for discussion and talk-back sessions, in order to give a more informative experience to the mentees. The objective is that artists will be inspired to make work for babies, children and young people in Ireland, having been exposed to world-class Irish and International work during the festival.

Additional Support

In addition to the above two strands, Baboró's on-going supports continue to be available. These include a small 'Go See Fund', which supports artists and creatives to travel within Ireland to see performances for children and a hot desk in Baboró's administration offices.

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

DIRECTORS' REPORT

FINANCIAL REVIEW

The deficit for the year amounted to (€1,342) (2017 Surplus €6,923)

Results for the Year

The Statement of Financial Activities, Balance Sheet and Cash Flow Statement are set out on pages 20 - 22.

Financial Report for the Year

	2018	2017
	€	€
Income from:		
Donations and Legacies	480,091	357,271
Charitable Activities	114,305	84,318
Other Trading Activities	5,515	4,862
Investments	137	60
	<hr/> 600,048	<hr/> 446,511
Expenditure on:		
Raising Funds	68,115	70,001
Charitable Activities	533,275	369,587
	<hr/> 601,390	<hr/> 439,588
Net Income/(Expenditure)	<hr/> <hr/> (1,342)	<hr/> <hr/> 6,923

AUDITORS

The Auditors, Candor Chartered Accountants, have expressed their willingness to continue in office in accordance with with the provisions of Section 383(2) of the Companies Act, 2014.

On behalf of the board:

Grainne Ferry
DIRECTOR

Annette Curley
DIRECTOR

Date: -

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

DIRECTORS' RESPONSIBILITIES STATEMENT

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 financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. 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 to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

On behalf of the board:

Grainne Ferry
DIRECTOR

Annette Curley
DIRECTOR

Date: -

INDEPENDENT AUDITORS' REPORT

For the year ended 31st December 2018

Opinion

We have audited the financial statements of Baboró Galway International Children's Festival Limited for the year ended 31st December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies set out in Note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council as modified by the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015.

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.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2018 and of its deficit for the year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice 'Accounting and Reporting by Charities' effective 1 January 2015; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the "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 the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and the provisions available for small entities, in the circumstances set out in Note 25 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

INDEPENDENT AUDITORS' REPORT

For the year ended 31st December 2018

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- 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
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they 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 the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

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 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 contained in the appendix to this report, located on page 18, which is to be read as an integral part of our report.

INDEPENDENT AUDITORS' REPORT

For the year ended 31st December 2018

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.

Gillian Carolan
for and on behalf of
CANDOR

Chartered Accountants and Registered Auditors
Harris House
IDA Business Park
Tuam Road
Galway

Date:

APPENDIX TO THE INDEPENDENT AUDITORS' REPORT
For the year ended 31st December 2018

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND
EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2018**

		2018	2018	2018	2017
	Notes	Unrestricted Funds €	Restricted Funds €	Total Funds €	Total Funds €
Income from:					
Donations and legacies	4	291,300	188,791	480,091	357,271
Charitable Activities	5	114,305	-	114,305	84,318
Other trading activities	7	5,515	-	5,515	4,862
Investments	8	137	-	137	60
Total Income		411,257	188,791	600,048	446,511
Expenditure on:					
Raising Funds	9	66,115	2,000	68,115	70,001
Charitable Activities	10	346,484	186,791	533,275	369,587
Total Expenditure		412,599	188,791	601,390	439,588
Net Income/(Expenditure)		(1,342)	-	(1,342)	6,923
Reconciliation of Funds:					
Total Funds brought forward		33,416	-	33,416	26,493
Total Funds Carried Forward		32,074		32,074	33,416

There were no recognised gains or losses other than the incomings/outgoings for the above two financial years.

The financial statements were approved by the Board on _____ and signed on its behalf by:

Grainne Ferry
DIRECTOR

Annette Curley
DIRECTOR

Date: -

**BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018**

BALANCE SHEET AS AT 31ST DECEMBER 2018

	Notes	2018 €	2018 €	2017 €	2017 €
Fixed Assets					
Tangible Assets	16		2,908		1,487
Current Assets					
Debtors and Prepayments	17	63,979		44,417	
Bank and Cash	24	<u>42,205</u>		<u>70,077</u>	
		106,184		114,494	
Current Liabilities					
Creditors: amounts falling due within one year	18	<u>(74,871)</u>		<u>(81,524)</u>	
Net Current Assets			31,313		32,970
Total Assets less Current Liabilities			<u>34,221</u>		<u>34,457</u>
Long Term Liabilities					
Creditors: amounts falling due after more than one year	20		2,147		1,041
Total Net Assets			<u>32,074</u>		<u>33,416</u>
The funds of the charity:					
Unrestricted Funds	22		32,074		33,416
Total Charity Funds			<u>32,074</u>		<u>33,416</u>

The financial statements were approved by the Board of Directors on 27th June 2019 and authorised on 27th June 2019.

They were signed on its behalf by:

Grainne Ferry
DIRECTOR

Annette Curley
DIRECTOR

Date: -

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER
2018

	Notes	2018	2017 €
Net cash flows from operating activities	21	(26,693)	2,485
Cash Flows from Investing Activities			
Interest received from investments	23	(509)	(477)
Capital Expenditure		(2,104)	(1,700)
Capital Grant Received		1,434	
Net Cash flows from Investing Activities		<u>(1,179)</u>	<u>(2,177)</u>
Net increase in Cash and Cash Equivalents		(27,872)	308
Cash and Cash Equivalents at beginning of year	24	70,077	69,769
Cash and Cash Equivalents at end of year	24	<u>42,205</u>	<u>70,077</u>

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The financial statements are prepared by Baboro Galway International Children's Festival CLG in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and then Republic of Ireland ("FRS 1022) as modified by the Statement of Recommended Practice "Accounting and Reporting Charities" effective 1 January 2015. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Baboro Galway International Childrens Festival CLG is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at Hynes Building, St Clare's Walk, Merchants Road, Galway.

The significant accounting policies adopted by the Company and applied consistently are as:

(a) Basis of Preparation

The Financial Statements are prepared on the going concern basis, under historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting Charities " effective 1 January 2015 and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 103 and Section 291(5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the directors have determined the profit and loss formats as required by Schedule 3 of Companies Act 2014 be adapted to present results in accordance with the formats provided by Charities SORP (FRS 102) which details the income and expenditure by nature. Given that the company is a company limited by guarantee, the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The directors consider that the layout adopted more correctly reflects the nature of the entity give that the entity is a not-for-profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of Companies Act 2014 and Section 4 and 5 of FRS 102 would not result in the financial statements showing information that would provide information relevant to the understanding of the directors and the performance and financial position if the Charity.

Going concern

Given the level of net funds the company holds, the Directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

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

(b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

NOTES TO THE FINANCIAL STATEMENTS

the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

- Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts. Resources received from non-exchange transactions for which the entity has benefited include:
 - Volunteer services
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned which is usually when the risk and rewards of ownership transfers; the sale can be reliably measured and it is probable there will be future inflows of economic activity.

(c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

(d) Tangible fixed assets

(i) Cost

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation (and impairment losses if applicable). Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use. Tangible fixed assets purchased for less than €1,500 are expensed in the Statement of Financial Activities in the year of purchase.

(ii) Depreciation

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to property, plant and equipment are as follows:

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

NOTES TO THE FINANCIAL STATEMENTS

Office Equipment, fixtures & fittings	12½% straight line on cost
Computer equipment	33⅓% straight line on cost

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the SOFA.

(e) Currency

(i) 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 "€".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the statement of financial activity within 'costs of charitable activities'. All other foreign exchange gains and losses are presented in the statement of financial activity within 'expenditure on charitable activities'.

(f) Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 12345. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

(g) Interest Receivable

Interest received on the company's investments are recorded as income in the year in which they are earned under the effective interest rate method.

(h) Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

NOTES TO THE FINANCIAL STATEMENTS

future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity

(i) Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

(j) Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest methods.

(k) Fund Accounting

The following funds are operated by the Charity:

Restricted Funds

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors/trustees. Such purposes are within the overall aims of the charity.

Unrestricted Funds

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the Directors/Trustees in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

(l) Employee Benefits

The company provides paid holiday arrangements to its employees.

(i) Short term benefits

Short term benefits, including holiday pay are recognised as an expense in the period in which the service is received.

2 CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

NOTES TO THE FINANCIAL STATEMENTS

and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The company makes an estimate of the recoverable value of trade and other debtors. The company uses estimates based on historical experience in determining the level of debts, which the company believes, will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtors and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements that resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis. See note 22 for details of this provision.

3. INCOME

All income derives from activities in the Republic of Ireland. The analysis of income by activity is detailed in notes 4 to 8.

4. INCOME FROM DONATIONS AND LEGACIES

	2018	2017
Sponsorship	49,300	37,910
Government grants (see note 6)	300,587	258,696
Other grants	130,204	60,665
Donated services	-	-
Legacies	-	-
Voluntary Donations	-	-
	480,091	357,271

In 2018 €188,791 (2017: €79,361) of incoming resources from donations and legacies were restricted.

5. INCOMING FROM CHARITABLE ACTIVITIES

	2018	2017
Box Office	114,305	84,318
	114,305	84,318

**BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018**

NOTES TO THE FINANCIAL STATEMENTS

6. GOVERNMENT GRANTS

Income from government grants comprise of:

- Performance related grants made by Galway City Council and Galway County Council to fund the provision of specific charity activities in the community and marketing activities. The amount of such grants received in the year amounted to €41,450 (2017 €3,545)
- Non-performance related grants from the Arts Council of Ireland (2018: €225,000 2017: €212,000), Galway City Council (2018: €17,000 2017: €15,500), to fund the provision of general charity services in the community

See the split of the government grants by department below:

Agency	Type	Term of grant	Performance Conditions	Total grant awarded over term	Grant taken to income in year ended 31.12.2018	Grant amount received in year ended 31.12.2018	Grant amount Carried forward in Restricted funds at 31.12.2018	Grant amount due at the 31.12.2018
Arts Council	Unrestricted	1/1/18-31/12/18		225,000	225,000	225,000	-	-
Arts Council	Restricted	1/1/17-31/12/18	Wide Eyes Festival 2018	26,150	4,848	-	-	2,615
Arts Council	Restricted	1/1/17-31/12/18	Theatre Artist Development	8,638	6,289	-	-	864
Galway City Council	Unrestricted	1/1/18-31/12/18		17,000	17,000	17,000	-	-
Galway City Council	Restricted	1/1/18-31/12/18	Culture Night	450	450	450	-	-
Galway City Council	Restricted	1/1/18-31/12/18	Failte Ireland Marketing Fund	2,000	2,000	2,000	-	-
Galway County	Restricted	1/1/18-31/12/18	Galway County Events	4,000	4,000	-	-	4,000

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Council Galway City Council	Restricted	1/1/18-31/12/18	Wide Eyes Early Years Festival	5,000	5,000	5,000		
Galway 2020	Restricted	1/1/18-31/12/18	Wide Eyes Early Years Festival	30,000	30,000	30,000		
Galway County Council	Restricted	1/1/18-31/12/18	Workshops & Professional Development-Enterprise Board	<u>6,000</u>	<u>6,000</u>	-	-	<u>6,000</u>
Totals				324,238	300,587	279,450	-	13,479

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NOTES TO THE FINANCIAL STATEMENTS

All grants and income from the government where performance conditions were attached were classified within income from donations and legacies. Total grants where performance conditions were imposed was €58,587 (2017: €27,196). Where the grants have no performance conditions they are also classified within income from donations and legacies. The total amount of government grants receivable in the year where no performance conditions were attached was €242,000 (2017: €231,500).

Name of grant agency	2018	2017
The Arts Council of Ireland	236,137	235,651
Galway City Council	60,450	15,850
Galway County Council	4,000	7,195
	<u>300,587</u>	<u>258,696</u>

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
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NOTES TO THE FINANCIAL STATEMENTS

7. OTHER TRADING ACTIVITIES

	2018	2017
Income from non-charitable	-	
Income from fundraising events	4,887	4,150
Other income	628	712
	5,515	4,862

8. INVESTMENT INCOME

	2018	2017
Interest receivable	137	60

9. COSTS OF RAISING FUNDS

	2018	2017
Advertising, marketing, fundraising and publicity costs	39,132	40,223
Property repairs and maintenance	9,406	9,249
Support costs (note 11)	19,577	20,529
	68,115	70,001

In 2018 €2,000 (2017 €2,000) of the cost of raising funds were restricted.

10. EXPENDITURE ON CHARITABLE ACTIVITIES

	2018	2017
Costs directly allocated to activities		
Staff costs	168,323	146,868
Artistic Programme	362,358	221,794
Recruitment	342	50
Governance costs	2,252	875
Total	533,275	369,587

In 2018 €186,791 (2017: €77,361) of costs arising from charitable activities were restricted.

**BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
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NOTES TO THE FINANCIAL STATEMENTS

11. SUPPORT COSTS

Support costs are not attributable to any particular activity.

	2018	2017
Support Costs		
Telephone	1,670	2,441
Consultancy	471	300
Stationery	862	905
Bank Charges	646	537
Depreciation	685	213
Staff training	763	1,041
General Expenses	5,141	3,740
Postage	109	659
Photocopying	2,595	2,396
Software & Computer Costs	280	3,006
Motor and Travel	2,522	1,622
Subscriptions	3,833	3,669
Total	19,577	20,529

12. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

	2018	2017
	€	€
Net Income/(Expenditure) are stated after charging:		
Depreciation on Tangible Assets	685	213
Amortisation of Capital Grants	328	149

13. STAFF NUMBERS AND COSTS

The average number of full-time employees was 4 and the average number of part-time employees was 1. The full-time average equivalent of all employees was as follows

	2018	2017
	Number	Number
Admin	3	3
Management	2	2
	5	5

The aggregate payroll costs of these employees were as follows

	2018	2017
Wages and Salaries	146,124	125,007
Social Welfare Costs	15,304	13,233
	161,428	138,240

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NOTES TO THE FINANCIAL STATEMENTS

No employee received employee benefits excluding employer pension costs of more than €70,000 in the year (2017: Nil)

14. DIRECTORS REMUNERATION AND TRANSACTIONS

No members of the management committee received any remuneration during the year (2017: Nil)

15. TAX ON SURPLUS ON ORDINARY ACTIVITIES

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

16. TANGIBLE FIXED ASSETS	Computer Equipment	Fixtures Fittings & Equipment	Total
	€	€	€
Cost			
At 1st January 2018	22,489	9,202	31,691
Additions	1,004	1,101	2,105
Disposals	-	-	-
At 31st December 2018	<u>23,493</u>	<u>10,303</u>	<u>33,796</u>
Depreciation			
At 1st January 2018	22,489	7,715	30,204
Charge for Year	335	349	684
Disposals	-	-	-
At 31st December 2018	<u>22,824</u>	<u>8,064</u>	<u>30,888</u>
Net Book Value			
At 31st December 2018	<u>669</u>	<u>2,239</u>	<u>2,908</u>
At 31st December 2017	<u>-</u>	<u>1,487</u>	<u>1,487</u>
Tangible Fixed Assets Prior Year			
	€	€	€
Cost			
At 1st January 2017	22,489	7,502	29,991
Additions	-	1,700	1,700
Disposals	-	-	-
At 31st December 2017	<u>22,489</u>	<u>9,202</u>	<u>31,691</u>
Depreciation			
At 1st January 2017	22,489	7,502	29,991
Charge for Year	-	213	213
Disposals	-	-	-
At 31st December 2017	<u>22,489</u>	<u>7,715</u>	<u>30,204</u>
Net Book Value			
At 31st December 2017	<u>-</u>	<u>1,487</u>	<u>1,487</u>
At 31st December 2016	<u>-</u>	<u>-</u>	<u>-</u>

BABORÓ GALWAY INTERNATIONAL CHILDREN'S FESTIVAL CLG
YEAR ENDED 31ST DECEMBER 2018

NOTES TO THE FINANCIAL STATEMENTS

17. DEBTORS	2018	2017
	€	€
Trade Debtors	63,324	43,766
Prepayments	655	651
	<u>63,979</u>	<u>44,417</u>
18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2018	2017
Trade Creditors	38,325	14,274
Accruals	9,718	4,216
PAYE/PRSI	11,583	12,007
VAT	13,823	11,568
Other Creditors	1,422	6,268
Deferred income (Note: 19)		33,191
	<u>74,871</u>	<u>81,524</u>
19. DEFERRED INCOME	2018	2017
	€	€
At 1 st January	33,190	49,624
Additions		9,091
Adjustment to amount receivable	-	-
Released to the SOFA	<u>(33,190)</u>	<u>(25,525)</u>
At 31 st December	<u>-</u>	<u>33,190</u>
Grants are deferred in order to match their release to income with the period for which they are awarded.		
20. CAPITAL GRANTS DEFERRED	2018	2017
	€	€
Opening Capital Grants Deferred	1,041	-
Additional Capital Grants Received	1,434	1,190
Capital Grant Amortised to Revenue	(328)	(149)
Capital Grant Disposed	-	-
Closing Capital Grants Deferred	<u>2,147</u>	<u>1,041</u>

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NOTES TO THE FINANCIAL STATEMENTS

21. RECONCILIATION OF NET INCOME TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2018	2017
Net income for the period	(1,342)	6,923
Depreciation/Amortisation	685	213
Capital grant Released	(328)	(149)
(Gain)/loss on investments	-	-
Dividends from investments	-	-
Interest income from investments	509	477
Rent received from investments	-	-
(Increase)/decrease in stock	-	-
Decrease/(increase) in debtors	(19,563)	(5,437)
Increase/(decrease) in creditors	(6,654)	458
Net cash generated from operating activities	(26,693)	2,485

22. RESERVES

	Opening Funds 2018 €	Income 2018 €	Expenditure 2018 €	Closing Funds 2018 €
Unrestricted Funds	33,416	411,257	412,599	32,074
Restricted Funds	-	188,791	188,791	-
Total	33,416	600,048	601,390	32,074

Reserves Prior Year

	Opening Funds 2017 €	Income 2017 €	Expenditure 2017 €	Closing Funds 2017 €
Unrestricted Funds	26,493	367,149	360,226	33,416
Restricted Funds	-	79,361	79,361	-
Total	26,493	446,510	439,587	33,416

23. GROSS CASH FLOWS

	2018 €	2017 €
Returns on Investments and Servicing of Finance		
Interest Received	137	60
Interest Paid	(646)	(537)
	(509)	(477)

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash in hand	41,555	16,564
Notice deposits	650	53,513
	42,205	70,077

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NOTES TO THE FINANCIAL STATEMENTS

25.SHARE CAPITAL AND MEMBERS LIABILITIES

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

26.CAPITAL AND OTHER COMMITMENTS

There were no capital commitments at the year ended 31 December 2018 (2017: €nil).

27. RELATED PARTY

There were no related party transactions during the year that requires disclosure.

28. CONTROLLING PARTIES

The company is controlled by its members.

29. LIMITED LIABILITY

The company is limited by guarantee and does not have a share capital. Each member's liability in the event of a winding up will not exceed €1.

30. TAX CLEARANCE - COMPLIANCE WITH CIRCULARS

The company have complied with relevant Circulars, including Circular 44/2006 'Tax Clearance Procedures Grants, Subsidiaries and Similar Type Payments' (as issued by the Department of Public Expenditure and Reform in September 2014) by providing tax clearance access numbers to grant providers when requested throughout the year to enable online verification of tax clearance via the Revenue online tax clearance system.

31. APPROVAL OF THE FINANCIAL STATEMENTS

The directors approved the financial statements on the 27th June 2019.