An Roinn Cultúir,
Cumarsáide agus Spóirt
Department of Culture,
Communications and Sport

Guidelines for Arts Capital Investment Fund

Category 1 and 2

2026

Prepared by the Department of Culture, Communications and Sport
https://www.gov.ie/en/department-of-culture-communications-and-sport/publications/creative-arts-grants-and-funding/

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1 Arts Capital Investment Fund (ACIF) Summary

What is ACIF?
The aim of the pilot scheme is to provide necessary capital funding to arts and culture facilities.

The scheme will also provide equipment funding to community and voluntary groups to increase participation in the arts.

What can Category 1 and 2 funding be used for?
- Repairs, renovations, refurbishments and accessibility improvements;
- Health & safety works;
- Energy efficiency upgrades;
- Heating, electrical and plumbing upgrades;
- Equipment.

Funding available
- **Category 1** – **Equipment**
  €100,000 (95% grant funding*, up to 12 months to drawdown)
- **Category 2 – Construction**
  €200,000 (95% grant funding*, up to 24 months to drawdown)

70% grant funding for Local Authority owned buildings.** ***One application per organisation.

Who cannot apply?
- Commercial or for-profit organisations;
- National Cultural Institutions;
- Schools, ETBs and third Level institutions;
- Community centres/community halls with more appropriate funding streams;
- Organisations where more appropriate funding opportunities exist;
- Organisations with active Department capital grants (subject to scheme exceptions)

Who can apply?
- Not-for-profit organisations;
- Established and operational for at least 12 months;
- Arts organisations or multi-use centres providing (or developing) dedicated arts and culture facilities;
- Applicants with ownership or an appropriate leasehold interest;
- Local Authorities applying on behalf of eligible organisations.

Before you apply
☐ Constitution or Memorandum & Articles;
☐ Evidence of matched funding;
☐ Professional quotation(s);
☐ Financial statements;
☐ Ownership/lease documentation.
Where applicable;
☐ Planning permission or statutory consents;
☐ Technical documentation;
☐ Landlord/Owner consent.

How to apply
Apply online via Submit.com:
1. Register;
2. Complete application & upload required documentation;
3. Submit application.

Key dates
Applications open: 1 October 2026
Applications close: 18 December 2026 at 5pm
Late applications will not be accepted.

Assessment
Increasing participation in arts and culture (30), Demonstration of need (30), Value for money & capability to deliver project (30) & Quality of application (10)

1.1 Objectives of the scheme

The objectives of the Arts Capital Investment Fund are:

- Strengthen and enhance arts and cultural infrastructure at local and regional level;
- Improve access to participation in arts and culture;
- Support the Government's objectives under the Climate Action Plan;
- Promote accessibility, inclusion and equitable participation in arts and culture;
- Maximise social, cultural and economic benefits arising from investment in arts and cultural infrastructure.

2 Who is eligible to apply for Category 1 and 2?

- **Applicants must be not-for-profit organisations –** Not-for-profit status is a legal concept, and the conditions of this status must be addressed in the Memorandum and Articles of Association / Constitution of the organisation.
- Applicants must be either:
    - An organisation with a clearly defined arts and culture remit (where at least 80 % of either the time or the space capacity per year is used for cultural purposes);

      or

    - Not-for-profit organisations operating multi-purpose facilities that provide dedicated arts and culture facilities or are seeking to develop dedicated arts and culture facilities. **Eligible projects must have a clearly defined arts and culture remit which directly increases and promotes arts and culture participation.**
- Organisations must be established and operational for at **least 12 months** prior to the date of application.
- The applicant organisation must own the property outright or have a current lease agreement in place. A more detailed explanation of these requirements is provided under Section 7.7.
- Eligible facilities include:
    - arts centres; (full-time, public-facing, professionally managed, building-based organisations, supporting the creation, presentation and mediation of the arts across a range of art forms. Arts centres support professional, collaborative,

voluntary and amateur arts practice. This includes both municipal and Arts Council supported centres);

- community based and other multi-use centres that provide dedicated arts and culture facilities or are seeking to develop dedicated arts and culture facilities;
- museums;
- archives and
- creative and performance spaces.

Local Authorities may **apply for funding on behalf of municipal and eligible arts and culture organisations, including multi-purpose facilities.** Where the Local Authority is the applicant, as the grantee they must manage and incur all expenditure relating to the proposed project if successful.

3 Who is not eligible to apply?

Ineligible applicants include -

- Commercial organisations;
- For-profit organisations;
- National Cultural Institutions;
- Community Centres/ Community Halls (These facilities are eligible for funding opportunities from Department of Rural and Community Development and the Gaeltacht);
- Third level institutions, Education and Training Boards (ETBs) and schools;
- Applicants or projects for which another public funding scheme is considered by the Department to be a more appropriate source of funding.
- Organisations that have been allocated capital funding by the Department, which they have not fully drawn down by date of application. **Exceptions will only be made where the balance of the active grant is €50,000 or below[1] on the closing date of the scheme.**

[1] Updated 09/10/2026

4 Available funding

- **Category 1** offers grants of up to **€100,000** to not-for-profit organisations with a defined arts and culture remit or dedicated arts and culture facilities;
- **Category 2** offers grants of up to **€200,000** to not-for-profit organisations with a defined arts and culture remit or dedicated arts and culture facilities;
- Grants are available at a **95% grant funding rate, except for Local Authority owned facilities where the maximum grant is 70% of eligible costs**;
- Applicants are required to provide definitive documentary evidence at application stage of the availability of matched funding:
    - 5% matched funding is required for grants, or 30% in the case of Local Authority owned facilities;
- Eligible works must be incurred and paid by the grantee before the relevant grant payment is made by the Department;
- Only **one application from any organisation** will be considered. **Applicants may apply for one category only.**

5 What will be funded

The following are examples of expenditure that are eligible for funding under the scheme, however this is not an exhaustive list:

5.1 Category 1 - Equipment for Arts and Culture Organisations and Facilities

- Refurbishment and upgrading of facilities, including the installation of equipment that will enhance the arts and culture facilities;
- Projects that provide additional capacity for artistic production, particularly in arts centres;
- Lighting and audiovisual equipment;
- Health and safety equipment including security systems and fire alarms;
- Seating, staging, and storage;
- Non-personal digital arts equipment;

- IT related projects, e.g. website design/development for the promotion of arts and culture facilities and events;
- Theatre production equipment such as stage props and costumes;
- Signage (Please note, Department signage described under Section 12.8 is not eligible).

Funded equipment must be retained and used for arts and cultural purposes for a **minimum of 5 years**. If the equipment is disposed of or misused before this period expires, the organisation may have to repay all or part of the grant.

5.2 Category 2 - Construction works for Arts and Culture Organisations and Facilities

- Refurbishment and upgrading of facilities, including essential works to enhance the arts and culture facilities available;
- Projects that provide additional capacity for artists and artistic production, particularly in arts centres;
- Projects that address accessibility issues;
- Projects that reduce the organisation's carbon footprint, including energy upgrades that improve the usability or longevity of the facility;
- Professional fees (Architect, Quantity Surveyor, Engineer);
- Project management fees (only where the project manager is a Qualified Architect or Quantity Surveyor or Engineer);
- Heating and plumbing upgrades including ventilation;
- Health and safety upgrades;
- Mechanical and electrical works;
- Soundproofing;
- Painting and decorating (excluding routine maintenance);
- Equipment cited in category 1 list above.

Category 2 applications can include both construction works and equipment. However, the maximum grant of €200,000 still applies.

6 What will not be funded

The following are examples of expenditure that are ineligible for funding under the scheme, however this is not an exhaustive list:

- Routine maintenance including painting, minor repairs or other ongoing costs;
- New builds;
- Legal fees;
- Project management fees where the manager **is not** a qualified Quantity Surveyor/Architect/ Engineer;
- Projects or elements of projects where works have already commenced or where contracts have been signed prior to grant award;
- Purchase of lands or buildings;
- Rent;
- Accounts system upgrade;
- Fees for completion of Auditor's Confirmation;
- Personal IT equipment and associated software packages, e.g. laptops/mobile phones/ tablets/cameras/camcorders;
- Musical instruments and associated equipment covered by the Music Capital Scheme (administered by Music Network on behalf of the Department);
- Vehicles;
- Kitchen equipment;
- Tools, e.g. drills etc.;
- Training costs;
- Consumables;
- Landscaping;
- Annual maintenance contracts;
- Feasibility studies;
- Subscriptions and 'cloud based' services;

- Office furniture & equipment;
- Hire/rental of equipment/premises/facilities;
- Marketing and advertising costs.

7 Applicant and Documentation Requirements

The following conditions and requirements apply to all projects:

7.1 Memorandum & Articles of Association or Constitution of the Organisation

A copy of the applicant organisation's Memorandum & Articles of Association or Constitution of the Organisation must be submitted to the Department to verify the organisation's not-for-profit status. Company Limited by Guarantee (CLG) organisations incorporated under the Companies Act 2014 must provide **a signed constitution**.

7.2 Tax Requirements

- The organisation must be tax compliant. A tax reference number must be submitted for tax clearance verification;
- VAT will only be paid where the applicant **cannot** reclaim VAT from the Revenue Commissioners.

7.3 Quotations and pre-tender estimates

At least one professionally prepared quotation or pre-tender estimate must be provided at application stage for all costs. **Quotations should be dated within six months from the date of application.**

The following documents are acceptable:

- An estimate prepared by a technical supervisor (typically an engineer, quantity surveyor or architect). The estimate must include details of who provided it and their relevant qualifications;
- A quote from a contractor/supplier;

For equipment only, an extract from a catalogue/website can be accepted.

7.4 Evidence of Matched Funding

Documentary evidence of all matched finance to complete the project must be submitted with the application form. (*See Section 4 above for matched funding required*).

The source(s) of matched funding must be clearly identified and be secured by a written undertaking from the relevant source confirming that the funding will be forthcoming if the project is approved. For example:

- Recent bank statements. Overdrafts cannot be used for matched funding purposes.
- If matched funding includes a **loan,** the financial institution must complete and stamp the template provided on the Department's website here (titled **Appendix A - Loan Offer Letter)**
- If matched funding is from another source including other grants, a written undertaking from the relevant source confirming the funding has been approved must be provided;
- Local Authorities applying on behalf of eligible organisations must provide a letter from their Finance Officer/Accountant confirming that the required matched funding is in place and provide an indemnity to cover borrowings or cost overruns/increases in relation to the proposed project.
- Please note that **'benefit-in-kind contributions'** or '**future fundraising'** will not be considered eligible as matched funding.

7.5 Audited accounts/financial statements

The organisation must submit one year's audited accounts/financial statements at application stage.

7.6 Previous grants

The applicant must provide details of any previous capital funding received from the Department in addition to sources of other public funding received.

7.7 Legal Title

The organisation must have legal title to the premises being developed or which they occupy by either **ownership** or a **lease.**

- If property is owned outright by the applicant, a letter from a solicitor outlining the legal status of the property to be developed, including the folio, must be provided.
- If property is leased by the applicant, a copy of the signed lease must be submitted.

7.7.1 Category 1 – Equipment only grants

For **Category 1**, the applicant must own the property outright or have a **5-year minimum** leasehold interest remaining in the property that they occupy at the date of application.

Where an applicant does not hold the required leases or other appropriate legal interest in the property, the Department may, in exceptional circumstances, consider the application on a case-by-case basis in Category 1 only.

7.7.2 Category 2 – Construction grants which may include equipment if necessary

For **Category 2,** the applicant must own the property outright or have a **10-year minimum** leasehold interest remaining in the property occupied at the date of application.

If an applicant has less than 10 years leasehold interest remaining, but more than 5 years remaining, **a maximum grant of €100,000 can be applied for under Category 2.**

- All organisations awarded cumulative grant funding in excess of €400,000[2] will be required to enter into a comprehensive legal agreement with the Minister for Culture, Communications and Sport placing a charge on the property being developed for the amount of the grant aid. A minimum lease of 22 years is required in order to place the charge. All applicants must notify their landlords of this requirement.

- If offered grant funding, a letter from the organisation's solicitor must be provided, confirming the legal status of the property and that there are no legal impediments to the organisation entering into such a legal arrangement with the Minister.

Any capital funding allocated under the scheme must be safeguarded, and the property must not be sold, leased, transferred or otherwise disposed of without the Department's prior written consent.

2 This figure will include any grant awarded under this scheme and any other capital funding received previously by the organisation from the Department of Culture, Communications and Sport.

7.8 Landlord/Owner consent (Category 2 only)

Consent from the Landlord/owner of the property must be provided at application stage to:

- Agree to the works being completed on the building;
- Agree to allow a charge to be placed on the property if prior cumulative grants and/or this grant from the Department exceeds €400,000 and to extend the lease to 22 years to allow a charge to be registered.

7.9 Technical documentation (Category 2 only)

Copies of drawings, maps/plans and any other relevant technical documentation, if applicable, must be submitted.

7.10 Statutory consents (Category 2 only)

Applicants must ensure that all necessary statutory permissions or consents have been obtained before any works commence. This includes, but is not confined to, planning permission. Evidence of planning permission or statutory consents received or required must be submitted.

8 Assessment criteria for applicants

- Applicants will be assessed against the eligibility criteria set out in **Section 2** of these Guidelines.
- Applications that do not include the required documentation at application stage will not be considered.
- Eligible applications will be scored against the following criteria:

Criteria	Max Score
Likelihood of increasing participation/access to arts and culture	30
Demonstration of need	30
Value for money & capability to deliver project	30
Quality of application in terms of information and supporting documentation	10
Total	100

Further information on the scoring criteria is provided in Section 9 below.

9 Detailed scoring criteria for applicants

Criteria
Likelihood of increasing participation/access to arts and culture
Applicants should demonstrate: - how the project will encourage new participants to engage in arts and culture - how the project will increase participation within the community - the anticipated frequency of use of the facilities for arts and culture - how the project will improve accessibility and inclusion
Demonstration of need
Applicants should demonstrate: - a clear rationale for the project, the objectives of the project and how they align to the objectives of the scheme - how the project will improve and enhance arts and culture activities and facilities - how the project addresses a cultural need or demand within the facility or local area
Value for money and capability to deliver project
Applicants should demonstrate: - how the project costs listed are necessary and reasonable - how the project is realistic in terms of scale, costs, grant assistance sought and timeframe for delivery - the capacity to deliver the project in terms of expertise and previous experience with similar scale projects - the capacity to complete the project in line with applicable public procurement guidelines and ensure appropriate governance
Quality of application in terms of information and supporting documentation
- Is the application complete and is the information provided clear and sufficiently detailed? - Is the supporting documentation complete, relevant and consistent with the information provided in the application?

10 How to apply

The application form is available online here - **https://submit.link/5dw**

The closing date for receipt of applications is **18 December 2026 at 5pm.**

Please note the following:

- Applicants must register on Submit.com before commencing the application process.
- Applicants may save a draft of their application online and return to it at a later stage before submitting the final version. **Please note that draft applications will not be considered if the final version is not submitted in advance of the closing date.**
- Once an application form has been successfully submitted, the applicant will receive a confirmation email from Submit.com to the email address provided. **If you do not receive a confirmation email, this may indicate that the application has not been submitted correctly and, therefore, cannot be considered.**
- Applicants who do not receive a confirmation email should contact the Department as soon as possible to confirm that the application has been successfully received.

For any queries please email: artscapitalunit@ccs.gov.ie

The provision of false or materially misleading information may result in the application being disqualified, or where the funding has already been awarded, the withdrawal or recovery of grant funding. All serious breaches of the terms and conditions of the scheme will be notified to the relevant authority.

11 Approvals and appeals procedures

Approval procedure

Upon completion of application assessments, a list of successful applicants will be submitted to the Minister for final approval. Successful applicants will receive an offer **in principle** of grant aid thereafter.

The grant offer will be subject to conditions set out in a Service Level Agreement (SLA) between the Department and the applicant. The Minister reserves the right to rescind a grant offer if all requirements are not met within 12 months under Category 1 and 24 months under Category 2.

Please Note

The total funding available under this scheme is €6m. Applicants should be aware that the scheme may be oversubscribed and that not all eligible applications will be successful.

Applications will be considered on the basis of the assessment criteria set out in Section 8. The number of projects funded under each category will be dependent on the level of demand and the quality of applications submitted.

Appeals Procedure

Both successful and unsuccessful applicants will be notified regarding the outcome of their application on the same date. Unsuccessful applicants will have an opportunity to appeal the decision. The notifying letter will set out the appeals process.

12 Conditions of Grant Award

12.1 Internal Register of Beneficial Owners

All companies incorporated in the Republic of Ireland are obliged to maintain an Internal Register of Beneficial Ownership pursuant to *Part Two S.I. No. 110/2019 - European Union (Anti-Money Laundering: Beneficial Ownership of Corporate Entities) Regulations 2019*. A copy of the Internal Register of Beneficial Owners must be submitted upon grant award.

12.2 Statutory Legal Declaration

- **Category 1 Equipment -** For grant amounts over €15,000, the Directors of the project will be required to sign a Statutory Legal Declaration before a Commissioner for Oaths or a solicitor acknowledging the Minister's financial interest in the project.
- **Category 2 Construction -** For cumulative grant funding under €400,000[3], the Directors of the project will be required to sign a Statutory Legal Declaration before a Commissioner for Oaths or a solicitor acknowledging the Minister's financial interest in the project.

[3] This figure will include any grant awarded under this scheme and any other capital funding received previously by the organisation from the Department of Culture, Communications and Sport.

12.3 Drawdown of grant

Grantees will have a maximum of **12 months under Category 1** and **24 months under Category 2** to draw down the grant. **If the grant is not drawn down within this timeframe, the grant will automatically be withdrawn.**

Equipment purchased under the grant must be paid for in full, installed and operational before the grant can be reclaimed from the Department. Construction works must be completed in full, and the area must be re-opened for public use before the final drawdown of the grant can be reclaimed from the Department. Photographic submissions of the project are also required upon completion.

Drawdown of the grant is subject to receipt of the required documentation as outlined in the Service Level Agreement between the grantee and the Department.

12.4 Procurement

All projects in receipt of grant assistance must comply with Public Procurement Guidelines.

- For goods and services please see

  https://ogp.gov.ie/public-procurement-guidelines-for-goods-and-services/

- For construction works please see

  https://constructionprocurement.gov.ie/

- For a full list of thresholds please see

  https://media.cwmf.gov.ie/media/documents/EU_Procurement_Thresholds_15-12-25.pdf

While only one quote is required at application stage, once a grant has been approved by the Department, organisations must obtain a sufficient number of quotes and/or advertise on eTenders before proceeding with the project in line with Public Procurement.

All documentation should be retained by your organisation for a period of six years and be made available for inspection to the Department when requested to do so.

12.5 Low Carbon Construction

Under the Climate Action Plan, publicly supported construction projects should follow the below procurement guidance to reduce the embodied carbon in procured construction projects and construction materials as follows:

- Specify low carbon construction methods and low carbon cement material as far as practicable. See guidance: https://www.gov.ie/en/publication/0c060-procurement-guidance-for-public-bodies-reducing-embodied-carbon-in-construction/
- Adhere to the best practice guidelines for the preparation of Resource and Waste Management Plans for construction and demolition projects. See EPA Best Practice Guidelines for the preparation of resource & waste management plans for construction and demolition projects: https://www.epa.ie/publications/circular-economy/resources/CDWasteGuidelines.pdf

12.6 The Per Cent for Art Scheme

If the project is a construction project, the Per Cent for Art Scheme must be applied. The scheme requires expenditure of up to 1% of the construction costs on an arts project **(it is not 1% of the grant amount)** subject to a specified maximum. Please note that funding is **not** available from the Department towards expenditure relating to the Per Cent for Art Scheme. Details of the scheme are available here.

12.7 Acknowledgment of funding

Successful applicants will be obliged to acknowledge the Department's assistance in all publicity material by inclusion of the Department and *Project Ireland 2040* logos on their website and a written acknowledgement in any reports/publications and promotional materials.

12.8 Signage

For grants over €15,000, photographic evidence of a bilingual sign indicating that the project is being part-funded by the Department of Culture, Communications and Sport under *Project Ireland 2040* will be required by the Department prior to final drawdown of grant. Please note that this cost must be fully incurred by the grantee and cannot be claimed against the Department's grant.

12.9 Reporting and Site Visits

Grantees will be required to complete a survey as part of the Service Level Agreement process, providing relevant baseline information and details of the anticipated outputs and outcomes of the project, including key relevant performance indicators (KPIs). Grantees will be required to complete a follow-up survey after completion of the project to report on the outcomes and impact of the investment. This information will be used by the Department to

monitor the effectiveness of the scheme and to assess its contribution to the objectives set out in these Guidelines.

The Department may carry out site visits during various stages of your project.

All grant recipients will be required to submit a final report upon completion of the project.

12.10 Safe to Create

All organisations in receipt of capital funding from the Department of Culture, Communications and Sport are required to sign up to the Code of Behaviour – Safe to Create.

12.11 Policies

Organisations delivering programmes for children and/or vulnerable adults are required to have adequate protection and welfare policies in place.
Successful applicants will be required to publish the following policies on their website before final drawdown of the grant:

- Arts Council policy on the fair and equitable remuneration and contracting of artists. Paying the Artist Policy document can be accessed here
- An environmental policy.

12.12 Payments

Projects must be completed before the final drawdown of the grant can be processed. The Department facilitates partial drawdowns of grants or one full and final drawdown payment.

Proof of payment must be supplied to the Department in addition to the required drawdown documentation outlined in the Service Level Agreement between the grantee and the Department. **Please note no reimbursement will be issued for invoices settled with cash.**

Any items purchased before the signed Service Level Agreement has been returned to the Department will not be eligible for payment. Only the listed items approved at application stage will be eligible for payment. All payments are subject to compliance with the terms and conditions as set out in the Service Level Agreement.

Grant payments are made by Electronic Funds Transfer (EFT) to the designated bank account of the grantee. If applicants have not received funding from the Department in the

previous two years, the Department will require organisations to complete an EFT mandate form.

13 General

The information provided in this document is intended to give applicants an understanding of the process by which applications for assistance are assessed and approved and does not purport to be a legal interpretation.

13.1 Freedom of Information Act 2014

Under the Freedom of Information Act 2014, details contained in applications and supporting documents may, on request, be released to third parties. If there is information contained in your application which is sensitive or confidential in nature, please identify it and provide an explanation as to why it should not be disclosed. If a request to release sensitive information under the legislation is received, you will be consulted before a decision is made whether to release the information. However, in the absence of the identification of information as sensitive, it could be disclosed without any consultation with you.

13.2 Data Protection

The Department's Data Protection Policy is available here.

13.3 Disclaimer

The Department of Culture, Communications and Sport shall not be liable to the applicant or any other party for any loss, damage or costs of any nature resulting directly or indirectly from the application or its subject matter or the Department's rejection of the application for any reason.

The Department, its servants or its agents shall not at any time in any circumstances be held responsible or liable for any matter connected with developing, planning, financing, building, operating, managing and/or administering individual projects or any matter connected with the part payment by the Department of invoices submitted by grantees.

13.4 Audit

The Department reserves the right to carry out an audit of expenditure or conduct inspections from time to time. In addition, the Office of the Comptroller and Auditor General reserves the right to inspect documentation.

13.5 Publication

Details of individual awards will be published on the Department's website including the name of the grantee; region in which the beneficiary is located; grant amount; granting authority and date of granting.

13.6 Further information may be requested

The Department reserves the right to request further information in order to assess applications if so required.

14 Corporate Governance

14.1 Monitoring

Grantees will be required to comply with the highest standard of transparency and accountability as documented in Department of Public Expenditure and Reform Circular 13/2014 - *Management of and Accountability for Grants from Exchequer Funds* http://circulars.gov.ie/pdf/circular/per/2014/13.pdf

14.2 Charities Regulator Governance Code

The Charities Regulatory Authority is responsible for establishing standards for good corporate governance for charities. Every charity must provide an annual report to the Charities Regulator, and the Department may request a copy of this report upon final drawdown of a grant.

For non-profits that are not registered charities, it is recommended that the Charities Regulator's Governance Code represents good practice standards, and these organisations are advised to consider adapting the standards and practices in the Charities Governance Code for their specific needs.

14.3 State Aid Rules

Promoters will need to ensure compliance with European State Aid Rules as provided for in Article 107 and 108 of the Treaty on the Functioning of the European Union.

14.4 Capital Management Framework and Infrastructure Guidelines

All funded projects must comply with the relevant requirements of the Infrastructure Guidelines and the Capital Works Management Framework, as determined by the Department. This may include additional appraisal, procurement, governance, reporting and approval requirements depending on the scale and nature of the project.