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

Guidelines for Arts Capital Investment Fund

Category 3

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 3 funding be used for?
- Theatre production equipment;
- Lighting and audiovisual equipment;
- Seating, staging and storage;
- Non-personal digital arts equipment;
- Uniforms.

Funding available
Category 3 – **Equipment**
€15,000 (95% grant funding, up to 12 months for drawdown)

One application per group.

Who cannot apply?
- Commercial groups;
- For-profit groups;
- Community centres/community halls with more appropriate funding streams;
- Third level institutions, Education and Training Boards (ETBs) and schools including clubs and societies;
- Groups where more appropriate funding opportunities exist.

Who can apply?
- Not-for-profit community and voluntary groups;
- Established and operational for at least 12 months;
- Projects that directly increase and promote arts and culture participation.

Before you apply
☐ Constitution and register of committee members;
☐ Evidence of matched funding;
☐ Professional quotation(s);
☐ Accounts/financial statements;
☐ Landlord/Owner consent (where applicable).

How to apply
Apply online via submit.com:
1. Register;
2. Complete application and 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 and capability to deliver project (30) and 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 3?

- **Applicants must be not-for-profit community and voluntary groups –** The applicant's Constitution or other governing document must demonstrate its not-for-profit status.
- 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.
- Eligible groups include:
    - Amateur drama;
    - Choirs;
    - Community groups;
    - Dance groups;
    - Festival groups;
    - Film groups;
    - Marching bands;
    - Musical societies;
    - Poetry groups;
    - Youth theatre groups.

3 Who is not eligible to apply?

Ineligible applicants include -

- Commercial groups;
- For-profit groups;
- 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 including clubs and societies;
- Applicants or projects for which another public funding scheme is considered by the Department to be a more appropriate source of funding.

4 Available funding

- Category 3 offers grants of up to €15,000 to not-for-profit community and voluntary groups to purchase equipment which directly increases the participation in arts and culture;
- Grants will fund up to 95% of eligible project 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;
- Equipment must be purchased and installed before payment is made by the Department;
- Only **one application from an 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:

- Theatre production equipment such as stage props and costumes;

- Uniforms;
- Lighting and audiovisual equipment;
- Seating, staging and storage;
- Non-personal digital arts equipment;
- IT-related projects e.g. website design/development for the promotion of arts and culture activities and events;
- Film equipment.

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

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, minor repairs or other ongoing costs;
- Projects or elements of projects where equipment has already been purchased prior to grant award;
- Accounts system upgrades;
- 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);
- Kitchen equipment;
- Tools, e.g. drills etc.;
- Training costs;
- Annual maintenance contracts;
- Feasibility studies;
- Subscriptions and ‘cloud-based’ services;

- Office furniture and equipment;
- Hire or rental of equipment/premises/facilities;
- Prizes and awards;
- Arts and crafts materials such as paints, pencils, paper etc;
- Current expenditure attributed to concerts, performances, exhibitions;
- Marketing and advertising costs;
- Import fees;
- Footwear.

7 Applicant and Documentation Requirements

The following conditions and requirements apply to all projects:

7.1 Constitution and register of members

A copy of the body's Constitution must be submitted to verify the not-for-profit status.

A register of the body's committee members must also be provided. The following information is required:

  - Full name and contact information;
  - Committee role/title held;
  - Outline of responsibilities/duties;
  - Date of appointment.

7.2 Tax requirements

- The applicant 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 Use of equipment

- Details of where the equipment will be used must be provided.
- Applicants must also confirm that the equipment applied for will be stored securely and adequately insured.

- For the installation of fixed equipment, a letter of consent from the owner of the property is required.

7.4 Quotations

At least one professionally prepared quotation 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:

- A quote from a contractor/supplier;
- Extract from a catalogue/website.

7.5 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 as matched funding.
- 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;
- Please note that **'benefit-in-kind contributions'** or '**future fundraising'** will not be considered eligible as matched funding under this scheme.

7.6 Accounts/financial statements

The applicant must submit one year's signed annual accounts or financial statements. Where formal accounts are not prepared, a signed annual Income and Expenditure Statement and a Balance Sheet must be provided.

7.7 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.

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 and 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 it will increase participation within the community - the anticipated frequency of use of the equipment 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 the arts and culture activities provided by the group - how the project addresses a cultural need or demand within the local area
Value for money and capability to deliver project
Applicants should demonstrate: - how 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 Public Procurement guidelines and ensure appropriate governance
Quality of application in terms of information and supporting documentation
- Is the application complete, 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/5f5**

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 an application being disqualified, or where 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.

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 assessed 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 Drawdown of grant

Grantees will have a maximum of 12 months 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. Photographic submissions of the project are 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.

12.2 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 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.

12.3 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.

12.4 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.

12.5 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 Safe to Create Code of Behaviour.

12.6 Policies

Organisations delivering programmes for children and/or vulnerable adults are required to have adequate protection and welfare policies in place.

12.7 Payments

Equipment must be purchased and paid for in full before the grant can be reclaimed from the Department. The Department facilitates partial drawdowns of the grant 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.

For non-profits that are not registered charities, it is recommended that the Charities Regulator's Governance Code represents good practice standards, and these groups 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.