

Company Registration No. 191785 (Eire)

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
COMPANY INFORMATION**

Directors	Emelie Fitzgibbon Catherine Simon Geraldine O'Neill Aine Hyland Fiona Quinn Caoimhe Dunn Sean O'Brien Mary Murphy (Appointed 10 February 2013) Jennifer Coppinger Gabrielle Daly Jean-Marie Perinetti (Appointed 21 April 2013) Brian Harten Tony McCleane - Fay
Secretary	Emelie Fitzgibbon
Company number	191785
Registered office	7 North Great Georges Street Dublin 1
Auditors	Byrne Curtin Kelly Verschoyle House 28-30 Lower Mount Street Dublin 2
Business address	7 North Great Georges Street Dublin 1
Bankers	Bank Of Ireland (Sutton) Sutton Dublin 13

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
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**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2013**

The directors present their report and financial statements for the year ended 31 December 2013.

Principal activities and review of the business

The National Association for Youth Drama Limited is the development organisation for youth drama and youth theatre in Ireland. The company supports youth drama in practice and policy, and supports the sustained development of youth theatres in Ireland.

Results and dividends

The results for the year are set out on page 8.

Post balance sheet events

There have been no significant events affecting the company since the year end.

Directors

The Directors are appointed by electoral college from the membership with four external co-options appointed by the Board of Directors for their particular skill and expertise. Directors serve for a three year period and can be re-appointed.

The following directors have held office since 1 January 2013:

Emelie Fitzgibbon	
Catherine Simon	
Geraldine O'Neill	
Aine Hyland	
Fiona Quinn	
Caoimhe Dunn	
Sean O'Brien	
Mary Murphy	(Appointed 10 February 2013)
Jennifer Coppinger	
Gabrielle Daly	
Jean-Marie Perinetti	(Appointed 21 April 2013)
Brian Harten	
Ian Cummins	(Resigned 21 April 2013)
Tony McCleane - Fay	

Objectives and activities

The overall objectives for the organisation are:

- to provide leadership and representation for the sector
- development of youth drama/theatre as an artform
- development of a sustained network of youth theatres nationally.

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

Programmes

National Youth Theatre

After auditions held in Dublin, Sligo and Cork a final cast of sixteen young people were cast in "Gulliver's Travels", which was adapted for the stage and directed by Conall Morrison. The play was performed for one week on the Peacock Stage of the Abbey Theatre in August following a four-week residential rehearsal process in Dublin. For the first time, the National Youth Theatre then toured the production to the Everyman Theatre in Cork for three nights. This successful tour was as a result of a co-presenting partnership with the Everyman Theatre. The Cast represented 13 youth theatres. -Production Team: Conall Morrison (Director); John Taite (Assistant Director); Liam Doona (Set and Costume Design); John Comiskey (Lighting and Video Design); Muirne Bloomer (Choreography); Conor Linehan (Director of Sound and Music); Conor Mullan (Production Manager); Richie O'Sullivan (Stage Director).

National Festival of Youth Theatres

In July over five days, 130 young people and leaders from 13 youth theatres participated in workshops in circus skills, writing, improvisation, ensemble and movement at the NYFT in Kilkenny. Evenings were packed with social activities including a performance of "Me, Mollser" by the Abbey Theatre's Outreach Department. Facilitation was provided by Michelle Read, Michael West, Caoimhe Dunn, Carol Walsh and Lisa Cahill assisted by trainees from NAYD's ArtsTrain course.

Young Critics Programme

Sixteen young people participated in this year's programme facilitated by Alan King and theatre critic, Karen Fricker. The Young Critics came together twice and saw five pieces of theatre culminating in a public forum as part of the Ulster Bank Dublin Theatre Festival. An additional element to Young Critics in 2013 was the Young Critics Teacher's Delegation. This was part of an NAYD partnership with the Arts Council of Ireland, The Abbey Theatre, The Association of Teachers' / Education Centres in Ireland (ATECI) and the Dublin Theatre Festival under the Performing Arts Learning Support (PALS) Pilot 1. Second-level teachers partook in a Young Critics seminar, attended the same productions as the Young Critics at the Dublin Theatre Festival and attended or engaged with the live online stream of the Young Critics panel discussion in order to develop skills for engaging their students with contemporary theatre.

Young Leaders Programme

In 2014 NAYD completed the pilot of a new programme aimed at senior youth theatre members who are committed to making the transition into leadership.

International Development

NAYD's international output in 2013 included:

-The Young Critics International Encounter. Young people from Norway, Austria and Ireland came together for a Young Critics themed encounter at the Cork Midsummer Festival in June. This project was a partnership with the Stamsund Festival, Norway and Biondekbuhne Youth Theatre, Austria. It was funded by the Arts Council as part of the Culture Connects Programme for Ireland's Presidency of the Council of the European Union in 2013.

-NAYD was commissioned to bring a group of young people together over a weekend to create a performance for the EU Youth Conference in Dublin in March 2013. The performance was performed to a delegation of senior politicians, policymakers and young representatives from across the EU member states and live-streamed online.

-NAYD acted as a sending organisation for a European Voluntary Service (EVS) initiative that saw a member of County Limerick Youth Theatre volunteer for five months at the Vezaiciu Cultural Centre in the Klaipeda region of Lithuania.

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

New Stage Programme

Three plays developed by youth theatres were presented as the New Stage plays at rehearsed readings at the Axis Theatre in Ballymun in November facilitated by Alan King and Jody O'Neill.

Capture YT

A small promotional film was produced by NAYD for Laois Youth Theatre.

Training and Professional Development

Leading On...

The Leading On... professional development programme for youth theatre leaders included a Youth Mental Health Seminar in May, a weekend facilitation residential that focused on playing with text in August, and in November a two-day training course took place for drama facilitators to coincide with the launch of the "Laying The Foundations" publication.

ArtsTrain

There was significant change to the structure and content of the ArtsTrain programme in 2013. The course ceased to be funded as a Local Training Initiative under FAS and was moved as a pilot to Contracted Training under the new body, SOLAS, after a tendering process was completed. Fourteen trainees completed the 2012/13 course in September and a new intake of trainees started in December 2013. The course will now be delivered as a Major level 6 award in Drama, accredited under FETAC.

Community Drama Training

The Community Drama Training initiative was concluded in Dublin and delivered to over 50 youth workers and volunteers in Tipperary and Cork.

Other Training Activity

This included a Graham Whybrow led workshop for young playwrights in September as part of the Dublin Theatre Festival's Play On initiative. A ten-week long programme for young people for Dublin City Council and City of Dublin Youth service Board (CDYSB) was delivered between October and December. NAYD also delivered training under the Performing Arts Learning Support (PALS) initiative and for Youth Theatre Arts Scotland (YTAS).

Publications and Information

A major publication, "Laying The Foundations: a guide to youth drama facilitation", was published in November. Laying the Foundations is a manual offering detailed and easy to follow workshops and notes to guide a facilitator through the delivery of a comprehensive ten-week drama programme.

Step by Step and Step by Step Together - An Educational Drama Resource

We continued to sell both publications in 2013.

Youth Drama Ireland

Published in December

Intermission

There were 11 issues in 2013 and in October Intermission ceased to be a printed publication and became entirely digital.

Website

Nayd.ie was redesigned in 2013 and updated to include information on youth drama and theatre practice, and to act as a marketing tool as well as a resource point for members. Designed by Pixel Design the website was nominated for a number of design awards and won Best Arts Website at the Realex Web Awards 2013.

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

Representation and Advocacy

- The Director is a board member of National Youth Council of Ireland and related sub-committees and was elected as Vice- President of NYCI in November 2013.
- Represented on National Youth Work Advisory Committee and related sub-committees
- Active member of Theatre Forum
- Active member of Encountering the Arts Ireland (ETAI)

Support and Resources

- Visits and meetings with Youth Theatres
- Information and advice
- Set up support and on-going advice
- Continued to operate Garda Vetting Consortium for members
- Briefed members on developments in Child Protection and Garda Vetting Legislation
- Youth Theatre Support Scheme - small financial grants for skills training, partnerships and theatre visits for youth theatres

As well as providing services to our affiliated youth theatres, NAYD also provides development support to a wide range of youth drama groups. During 2013, NAYD staff provided advice / support / resources to 32 potential or emerging youth theatres, youth drama projects, individuals and local agencies working with young people through drama. This resource work also involved partnership work with Youthreach Centres, VEC Youth Officers, Local Authority Arts Officers and Local Youth Services.

New Members

Galway Community Circus; WACT Youth Theatre, Wexford; and Duisigh Youth Theatre, Tralee affiliated to NAYD in 2013.

Other

A temporary contract for Programme Coordinator was filled by Deirdre Molloy from March to September 2013.

Books of account

The company's directors are aware of their responsibilities, under section 202 of the Companies Act 1990 to maintain proper books of account and are discharging their responsibility by employing experienced staff and liaising with the company's auditors. The books of account are held at the company's premises at 7 North Great Georges Street, Dublin 1.

Auditors

In accordance with the Companies Act 1963, section 160(2), Byrne Curtin Kelly continue in office as auditors of the company.

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013**

Statement of directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Certified Public Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. 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.

By order of the board


.....
Sean O'Brien
Director


.....
Emelie Fitzgibbon
Secretary

Date:13/4/2014.....

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT
TO THE SHAREHOLDERS OF NATIONAL ASSOCIATION FOR YOUTH DRAMA
LIMITED**

We have audited the financial statements of National Association for Youth Drama Limited for the year ended 31 December 2013 set out on pages 8 to 15. These financial statements have been prepared under the accounting policies set out therein. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice In Ireland).

Respective responsibilities of the directors and auditors

As described in the Statement of Directors' Responsibilities on page 5 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and published by the Institute of Certified Public Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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.

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts, 1963 to 2013. We also report to you whether in our opinion: proper books of account have been kept by the company and whether the information given in the directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the company's balance sheet and its income and expenditure account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding the directors' remuneration and transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Scope of the audit of the financial statements

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. In addition, we read all the financial and non financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE SHAREHOLDERS OF NATIONAL ASSOCIATION FOR YOUTH DRAMA
LIMITED**

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities, in the circumstances set out in the notes to the financial statements.

Opinion

In our opinion the financial statements:


- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its surplus for the year then ended ; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

Matters on which we are required to report by the Companies Acts 1963 to 2013

- We have obtained all the information and explanations we consider necessary for the purposes of our audit.
- In our opinion, proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion, the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the previous Provisions in the Companies Acts 1963 to 2013 which require us to report to you, if in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.



Darren Connolly
for and behalf of
Byrne Curtin Kelly
Certified Public Accountants &
Statutory Audit Firm
Verschoyle House
28-30 Lower Mount Street
Dublin 2

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 Unrestricted funds €	2013 Restricted funds €	2013 Total funds €	2012 Total funds €
Incoming Resources					
<i>Incoming Resources from Generating Funds</i>					
Grants & Donations		424,816	-	424,816	378,698
Other		78,396	-	78,396	87,762
		<u>503,212</u>	<u>-</u>	<u>503,212</u>	<u>466,460</u>
<i>Activities for Generating Funds</i>					
Courses & Publications		5,850	-	5,850	8,252
Investment Income		-	-	-	-
		<u>5,850</u>	<u>-</u>	<u>5,850</u>	<u>8,252</u>
<i>Incoming Resources from Charitable & Company Activities</i>					
Membership		4,105	-	4,105	3,875
Other Income		8,718	-	8,718	3,864
		<u>12,823</u>	<u>-</u>	<u>12,823</u>	<u>7,739</u>
Total Incoming Resources	2	521,885	-	521,885	482,451
Resources Expended					
<i>Costs of Generating Funds</i>					
Publicity/Marketing		4,920	-	4,920	3,160
Artistic Programme		462,465	-	462,465	417,531
Management Costs		1,188	-	1,188	935
Other resources expended		52,827	-	52,827	58,692
		<u>521,400</u>	<u>-</u>	<u>521,400</u>	<u>480,318</u>
Total Resources Expended		521,400	-	521,400	480,318
Surplus for the year	9	485	-	485	2,133

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and deficits other than those passing through the income and expenditure account.

Approved by the board on 13/4/2014

Sean O'Brien
Director

Emelie Fitzgibbon
Director

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2013**

	Notes	2013		2012	
		€	€	€	€
Fixed assets					
Tangible assets	6		7,317		9,986
Current assets					
Debtors	7	19,987		3,686	
Cash at bank and in hand		18,728		45,489	
		<u>38,715</u>		<u>49,175</u>	
Creditors: amounts falling due within one year	8	<u>(21,218)</u>		<u>(34,832)</u>	
Net current assets			<u>17,497</u>		<u>14,343</u>
Total assets less current liabilities			<u>24,814</u>		<u>24,329</u>
Capital and reserves					
Income and expenditure account	9		<u>24,814</u>		<u>24,329</u>
Retained surplus			<u>24,814</u>		<u>24,329</u>

The notes on pages 12 - 15 form an integral part of these financial statements.

The financial statements were approved by the board on 13/4/14 and signed on its behalf by:

.....
Sean O'Brien
Director

.....
Emelie Fitzgibbon
Secretary

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2013

	€	2013 €	€	2012 €
Net cash (outflow)/inflow from operating activities		(27,739)		32,422
Capital expenditure				
Payments to acquire tangible assets	(45)		(1,510)	
Net cash outflow for capital expenditure		(45)		(1,510)
Net cash (outflow)/inflow before management of liquid resources and financing		(27,784)		30,912
(Decrease)/increase in cash in the year		(27,784)		30,912

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2013

1	Reconciliation of operating surplus to net cash (outflow)/inflow from operating activities		2013	2012	
			€	€	
	Operating surplus		485	2,133	
	Depreciation of tangible assets		2,714	3,387	
	(Increase)/decrease in debtors		(16,301)	5,024	
	(Decrease)/Increase in creditors within one year		(14,637)	21,878	
	Net cash (outflow)/inflow from operating activities		<u>(27,739)</u>	<u>32,422</u>	
2	Analysis of net funds	1 January 2013	Cash flow	Other non-cash changes	31 December 2013
		€	€	€	€
	Net cash:				
	Cash at bank and in hand	45,489	(26,761)	-	18,728
	Bank loans and overdrafts	-	(1,023)	-	(1,023)
		<u>45,489</u>	<u>(27,784)</u>	<u>-</u>	<u>17,705</u>
	Net funds	<u>45,489</u>	<u>(27,784)</u>	<u>-</u>	<u>17,705</u>
3	Reconciliation of net cash flow to movement in net funds		2013	2012	
			€	€	
	(Decrease)/increase in cash in the year		(27,784)	30,912	
	Movement in net funds in the year		(27,784)	30,912	
	Opening net funds		45,489	14,577	
	Closing net funds		<u>17,705</u>	<u>45,489</u>	

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements have been prepared under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, as promulgated by The Institute of Certified Public Accountants in Ireland.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	12.5% straight line
Fixtures, fittings & equipment	12.5% straight line

1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the income and expenditure account in the year they are payable.

1.6 Fund Accounting

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

2 Incoming resources

The total income of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

3 Operating surplus

	2013	2012
	€	€
Operating surplus is stated after charging:		
Depreciation of tangible assets	2,714	3,387
Operating lease rentals		
- Plant and machinery	1,564	1,565
- Other assets	16,000	15,250
Auditors' remuneration	3,444	3,444
	<u> </u>	<u> </u>

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
 (COMPANY LIMITED BY GUARANTEE)
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2013**

4 Employees

Number of employees

The average monthly number of employees (including directors) during the year was:

	2013	2012
	Number	Number
Administration Staff	<u>7</u>	<u>7</u>

Employment costs

	2013	2012
	€	€
Wages and salaries	240,979	250,783
Social welfare costs	24,319	26,711
Other pension costs	<u>11,480</u>	<u>11,658</u>
	<u>276,778</u>	<u>289,152</u>

5 Pension and other post-retirement benefit commitments

Defined contribution

	2013	2012
	€	€
Contributions payable by the company for the year	<u>11,480</u>	<u>11,658</u>

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013

6 Tangible fixed assets

	Computer Equipment	Fixtures, fittings & equipment	Total
	€	€	€
Cost			
At 1 January 2013	18,612	12,691	31,303
Additions	45	-	45
	<hr/>	<hr/>	<hr/>
At 31 December 2013	18,657	12,691	31,348
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2013	12,162	9,155	21,317
Charge for the year	1,745	969	2,714
	<hr/>	<hr/>	<hr/>
At 31 December 2013	13,907	10,124	24,031
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2013	4,750	2,567	7,317
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2012	6,450	3,536	9,986
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 Debtors

	2013	2012
	€	€
Other debtors	13,344	1,610
Prepayments and accrued income	6,643	2,076
	<hr/>	<hr/>
	19,987	3,686
	<hr/> <hr/>	<hr/> <hr/>

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2013

8	Creditors: amounts falling due within one year	2013	2012
		€	€
	Bank loans and overdrafts	1,023	-
	PRSA control account	746	3,003
	Other creditors	7,836	21,182
	Accruals	11,613	10,647
		<u>21,218</u>	<u>34,832</u>

Included in other creditors are amounts relating to taxation, as follows:

P.A.Y.E. control account	5,249	15,259
PRSA control account	1,434	2,838
	<u>6,683</u>	<u>18,097</u>

9 Reconciliation of retained surplus

		Reserves
		€
Balance at 1 January 2013		24,329
Surplus for the year		485
		<u>24,814</u>

10 Reconciliation of movements members' funds

	2013	2012
	€	€
Surplus for the financial year	485	2,133
Opening members' funds	24,329	22,196
	<u>24,814</u>	<u>24,329</u>

11 Auditors' Ethical Standards

In common with many businesses of our size and nature we use our auditors to assist with the preparation of the statutory financial statements.

12 Approval of financial statements

The directors approved the financial statements on the13/4/2014.....

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED

(COMPANY LIMITED BY GUARANTEE)

**MANAGEMENT INFORMATION NOT FORMING PART OF THE
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2013

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013 €	2013 €	2013 €	2012 €
	Unrestricted Funds	Restricted Funds	Total Funds	Total funds
Incoming resources				
Arts Council	225,000	-	225,000	220,000
Youth Service Grant Scheme - Department of Children & Youth Affairs	100,834	-	100,834	112,038
FAS	72,039	-	72,039	87,762
SOLAS	6,357	-	6,357	-
Membership Fees	4,105	-	4,105	3,875
Course Fees	2,455	-	2,455	1,150
Publications	3,395	-	3,395	1,422
Other Income	8,718	-	8,718	3,864
Dept of Environment, Community & Local Government Scheme for National Organisations in the Community & Voluntary Sector	32,970	-	32,970	35,000
International Grants	5,270	-	5,270	11,660
Coracle	-	-	-	5,680
Guarantees - Everyman Cork	16,244	-	16,244	-
Sponsorship	9,700	-	9,700	-
Arts Council EU Presidency	10,000	-	10,000	-
Box Office	11,848	-	11,848	-
Grant from the Department of Arts, Heritage & Gaeltacht: Philanthropy Initiative 2013 which was received for the National Youth Theatre	4,850	-	4,850	-
Dublin City Council	8,100	-	8,100	-
	<u>521,885</u>	<u>-</u>	<u>521,885</u>	<u>482,451</u>
Resources expended	<u>(521,400)</u>	<u>-</u>	<u>(521,400)</u>	<u>(480,318)</u>
Operating surplus	<u>485</u>	<u>-</u>	<u>485</u>	<u>2,133</u>

NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED
(COMPANY LIMITED BY GUARANTEE)
SCHEDULE OF RESOURCES EXPENDED
FOR THE YEAR ENDED 31 DECEMBER 2013

	2013	2012
	€	€
Management Costs		
Wages and salaries	240,979	250,783
Employer's PRSI contributions	24,319	26,711
Staff pension costs	11,480	11,658
Staff training	594	-
Directors expenses	1,188	935
Rent	16,000	15,250
Insurance	2,426	2,091
Repairs and maintenance	2,608	2,547
Service charge payable	4,218	4,165
Telephone	3,292	3,522
Computer running costs	2,816	2,942
Equipment leasing	1,564	1,565
Travelling expenses	4,069	6,570
Accountancy	994	941
Audit fees	3,444	3,444
Bank charges	644	605
Canteen	574	481
Sundry expenses	-	15
Subscriptions	1,285	1,115
Depreciation	2,714	3,387
	<hr/>	<hr/>
	325,208	338,727
Publicity and Marketing		
Printing, postage and stationery	5,585	10,052
Public relations	4,920	3,160
	<hr/>	<hr/>
	10,505	13,212
Artistic Programme		
Projects and events	185,687	128,379
	<hr/>	<hr/>
	185,687	128,379
	<hr/>	<hr/>
Total	521,400	480,318
	<hr/> <hr/>	<hr/> <hr/>