

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 2012**

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

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|                          |  |
|--------------------------|--|
| <b>Directors</b>         | Emelie Fitzgibbon<br>Catherine Simon<br>Geraldine O'Neill<br>Aine Hyland<br>Fiona Quinn (Appointed 10 June 2012)<br>Caoimhe Dunn<br>Sean O'Brien<br>Jennifer Coppinger (Appointed 5 February 2012)<br>Gabrielle Daly<br>Brian Harten<br>Ian Cummins<br>Tony McCleane - Fay |
| <b>Secretary</b>         | Emelie Fitzgibbon  |
| <b>Company number</b>    | 191785   |
| <b>Registered office</b> | 7 North Great Georges Street<br>Dublin 1   |
| <b>Auditors</b>          | Byrne Curtin Kelly<br>Verschoyle House<br>28-30 Lower Mount Street<br>Dublin 2   |
| <b>Business address</b>  | 7 North Great Georges Street<br>Dublin 1   |
| <b>Bankers</b>           | Bank Of Ireland (Sutton)<br>Sutton<br>Dublin 13  |

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**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 2012**

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The directors present their report and financial statements for the year ended 31 December 2012.

**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 5.

**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 2012:

|                     |                             |
|---------------------|-----------------------------|
| Emelie Fitzgibbon   |                             |
| Eoghan Doyle        | (Resigned 15 April 2012)    |
| Catherine Simon     |                             |
| Geraldine O'Neill   |                             |
| Aine Hyland         |                             |
| Fiona Quinn         | (Appointed 10 June 2012)    |
| Caoimhe Dunn        |                             |
| Sean O'Brien        |                             |
| Jennifer Coppinger  | (Appointed 5 February 2012) |
| Gabrielle Daly      |                             |
| Brian Harten        |                             |
| Ian Cummins         |                             |
| 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 2012**

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**Achievements and performance**

Key achievements in 2012 included:

- The National Festival Of Youth Theatres
- Young Critics Programme
- New Stage; New Writing Programme
- Artstrain; Drama Facilitation Training Programme
- Leading On; Leaders Training
- Young Leaders Training Pilot Programme
- Making Connections International Training Course
- Review of the National Youth Theatre
- Publications, resources and guidelines
- Continued work with youth theatres

**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.

**Statement of directors' responsibilities**

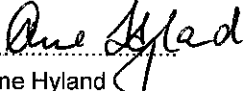
The directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

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:

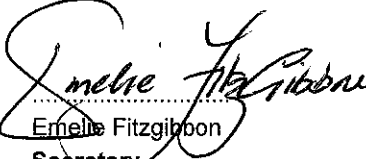
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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 2012. 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

  
Aine Hyland  
Director

Date: 21/04/2013

  
Emelie Fitzgibbon  
Secretary

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

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We have audited the financial statements of National Association for Youth Drama Limited for the year ended 31 December 2012 set out on pages 5 to 12. These financial statements have been prepared under the accounting policies set out therein.

**Respective responsibilities of the directors and auditors**

As described in the Statement of Directors' Responsibilities on page 2 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 Chartered 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 2012. We also report to you whether in our opinion: proper books of account have been kept by the company; whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of 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.

**Basis of audit opinion**

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.

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.

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

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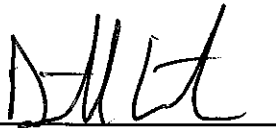
**Opinion**

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 2012 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 2012.

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.



**Donall Curtin**

**for and on behalf of**

**Byrne Curtin Kelly**

Certified Public Accountants &

Statutory Auditor

Verschoyle House

28-30 Lower Mount Street

Dublin 2

**Date:** ..... 21/4/13

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED  
(COMPANY LIMITED BY GUARANTEE)  
INCOME AND EXPENDITURE ACCOUNT**

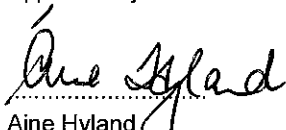
**FOR THE YEAR ENDED 31 DECEMBER 2012**

|   | Notes    | 2012<br>Unrestricted<br>funds<br>€ | 2012<br>Restricted<br>funds<br>€ | 2012<br>Total<br>funds<br>€ | 2011<br>Total<br>funds<br>€ |
|---|----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Incoming Resources</b>   |          |                                    |                                  |                             |                             |
| <b><i>Incoming Resources from<br/>Generating Funds</i></b>                    |          |                                    |                                  |                             |                             |
| Grants & Donations  |          | 378,698                            | -                                | 378,698                     | 388,145                     |
| Other   |          | 87,762                             | -                                | 87,762                      | 87,756                      |
|   |          | <u>466,460</u>                     | <u>-</u>                         | <u>466,460</u>              | <u>475,901</u>              |
| <b><i>Activities for Generating Funds</i></b>                                 |          |                                    |                                  |                             |                             |
| Courses & Publications  |          | 8,252                              | -                                | 8,252                       | 4,166                       |
| Investment income   |          | -                                  | -                                | -                           | -                           |
|   |          | <u>8,252</u>                       | <u>-</u>                         | <u>8,252</u>                | <u>4,166</u>                |
| <b><i>Incoming Resources from Charitable &amp;<br/>Company Activities</i></b> |          |                                    |                                  |                             |                             |
| Membership  |          | 3,875                              | -                                | 3,875                       | 4,550                       |
| Other Income  |          | 3,864                              | -                                | 3,864                       | 14,832                      |
|   |          | <u>7,739</u>                       | <u>-</u>                         | <u>7,739</u>                | <u>19,382</u>               |
| <b>Total Incoming Resources</b>   | <b>2</b> | <b>482,451</b>                     | <b>-</b>                         | <b>482,451</b>              | <b>499,449</b>              |
| <b>Resources Expended</b>   |          |                                    |                                  |                             |                             |
| <b><i>Costs of Generating Funds</i></b>                                       |          |                                    |                                  |                             |                             |
| Publicity/Marketing   |          | 3,160                              | -                                | 3,160                       | 4,903                       |
| Artistic Programme  |          | 417,531                            | -                                | 417,531                     | 429,953                     |
| Management Costs  |          | 935                                | -                                | 935                         | 1,469                       |
| Other resources expended  |          | 58,692                             | -                                | 58,692                      | 59,694                      |
|   |          | <u>480,318</u>                     | <u>-</u>                         | <u>480,318</u>              | <u>496,019</u>              |
| <b>Total Resources Expended</b>   |          | <b>480,318</b>                     | <b>-</b>                         | <b>480,318</b>              | <b>496,019</b>              |
| <b>Surplus for the year</b>   | <b>8</b> | <b>2,133</b>                       | <b>-</b>                         | <b>2,133</b>                | <b>3,430</b>                |

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 21/04/2013

  
Aine Hyland  
Director

  
Emele Fitzgibbon  
Director

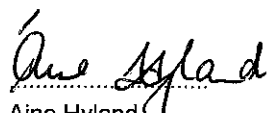


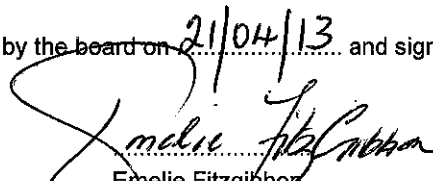
**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED  
(COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 DECEMBER 2012**

|   | Notes | 2012            |               | 2011            |               |
|---|-------|-----------------|---------------|-----------------|---------------|
|   |       | €               | €             | €               | €             |
| <b>Fixed assets</b>                                   |       |                 |               |                 |               |
| Tangible assets                                       | 4     |                 | 9,986         |                 | 11,863        |
| <b>Current assets</b>                                 |       |                 |               |                 |               |
| Debtors   | 5     | 3,686           |               | 8,710           |               |
| Cash at bank and in hand                              |       | 45,489          |               | 15,365          |               |
|   |       | <u>49,175</u>   |               | <u>24,075</u>   |               |
| <b>Creditors: amounts falling due within one year</b> | 6     | <u>(34,832)</u> |               | <u>(13,742)</u> |               |
| <b>Net current assets</b>                             |       |                 | <u>14,343</u> |                 | <u>10,333</u> |
| <b>Total assets less current liabilities</b>          |       |                 | <u>24,329</u> |                 | <u>22,196</u> |
| <b>Capital and reserves</b>                           |       |                 |               |                 |               |
| Income and expenditure account                        | 8     |                 | <u>24,329</u> |                 | <u>22,196</u> |
| <b>Retained surplus</b>                               |       |                 | <u>24,329</u> |                 | <u>22,196</u> |

The notes on pages 9 - 12 form an integral part of these financial statements.

The financial statements were approved by the board on 21/04/13 and signed on its behalf by:

  
Aine Hyland  
Director

  
Emelie Fitzgibbon  
Secretary

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**  
**(COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

|  | €       | 2012<br>€ | €       | 2011<br>€ |
|--|---------|-----------|---------|-----------|
| <b>Net cash inflow from operating activities</b>                                     |         | 32,422    |         | 503       |
| <b>Capital expenditure</b>   |         |           |         |           |
| Payments to acquire tangible assets  | (1,510) |           | (1,649) |           |
| <b>Net cash outflow for capital expenditure</b>                                      |         | (1,510)   |         | (1,649)   |
| <b>Net cash inflow/(outflow) before management of liquid resources and financing</b> |         | 30,912    |         | (1,146)   |
| <b>Increase/(decrease) in cash in the year</b>                                       |         | 30,912    |         | (1,146)   |

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE CASH FLOW STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2012**

| 1 | Reconciliation of operating surplus to net cash inflow from operating activities | 2012          | 2011       |
|---|--|---------------|------------|
|   |  | €             | €          |
|   | Operating surplus  | 2,133         | 3,430      |
|   | Depreciation of tangible assets  | 3,387         | 3,358      |
|   | Decrease/(increase) in debtors   | 5,024         | (151)      |
|   | Increase/(decrease) in creditors within one year                                 | 21,878        | (6,134)    |
|   | <b>Net cash inflow from operating activities</b>                                 | <u>32,422</u> | <u>503</u> |

| 2 | Analysis of net funds     | 1 January 2012 | Cash flow     | Other non-cash changes | 31 December 2012 |
|---|---------------------------|----------------|---------------|------------------------|------------------|
|   |                           | €              | €             | €                      | €                |
|   | Net cash:                 |                |               |                        |                  |
|   | Cash at bank and in hand  | 15,365         | 30,124        | -                      | 45,489           |
|   | Bank loans and overdrafts | (788)          | 788           | -                      | -                |
|   |                           | <u>14,577</u>  | <u>30,912</u> | <u>-</u>               | <u>45,489</u>    |
|   | <b>Net funds</b>          | <u>14,577</u>  | <u>30,912</u> | <u>-</u>               | <u>45,489</u>    |

| 3 | Reconciliation of net cash flow to movement in net funds | 2012          | 2011           |
|---|--|---------------|----------------|
|   |  | €             | €              |
|   | Increase/(decrease) in cash in the year                  | 30,912        | (1,146)        |
|   | <b>Movement in net funds in the year</b>                 | <u>30,912</u> | <u>(1,146)</u> |
|   | Opening net funds  | 14,577        | 15,723         |
|   | <b>Closing net funds</b>                                 | <u>45,489</u> | <u>14,577</u>  |

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

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**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 are prepared in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland), which have been applied consistently (except as otherwise stated).

**1.3 Turnover**

Turnover represents amounts receivable for goods and services net trade discounts.

**1.4 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 |

**1.5 Leasing**

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

**1.6 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.

**1.7 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.

|   |                   |                   |
|---|-------------------|-------------------|
| <b>3 Operating surplus</b>                  | <b>2012</b>       | <b>2011</b>       |
|   | €                 | €                 |
| Operating surplus is stated after charging: |                   |                   |
| Depreciation of tangible assets             | 3,387             | 3,358             |
| Operating lease rentals                     |                   |                   |
| - Plant and machinery                       | 1,565             | 1,539             |
| - Other assets                              | 15,250            | 16,500            |
| 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 2012**

| 4 Tangible fixed assets        | Computer<br>Equipment | Fixtures,<br>fittings &<br>equipment | Total       |
|--------------------------------|-----------------------|--------------------------------------|-------------|
|                                | €                     | €                                    | €           |
| <b>Cost</b>                    |                       |                                      |             |
| At 1 January 2012              | 17,372                | 12,421                               | 29,793      |
| Additions                      | 1,240                 | 270                                  | 1,510       |
|                                | <hr/>                 | <hr/>                                | <hr/>       |
| At 31 December 2012            | 18,612                | 12,691                               | 31,303      |
|                                | <hr/>                 | <hr/>                                | <hr/>       |
| <b>Depreciation</b>            |                       |                                      |             |
| At 1 January 2012              | 10,155                | 7,775                                | 17,930      |
| Charge for the year            | 2,007                 | 1,380                                | 3,387       |
|                                | <hr/>                 | <hr/>                                | <hr/>       |
| At 31 December 2012            | 12,162                | 9,155                                | 21,317      |
|                                | <hr/>                 | <hr/>                                | <hr/>       |
| <b>Net book value</b>          |                       |                                      |             |
| At 31 December 2012            | 6,450                 | 3,536                                | 9,986       |
|                                | <hr/> <hr/>           | <hr/> <hr/>                          | <hr/> <hr/> |
| At 31 December 2011            | 7,217                 | 4,646                                | 11,863      |
|                                | <hr/> <hr/>           | <hr/> <hr/>                          | <hr/> <hr/> |
| <br>                           |                       |                                      |             |
| <b>5 Debtors</b>               |                       | <b>2012</b>                          | <b>2011</b> |
|                                |                       | €                                    | €           |
| Other debtors                  |                       | 1,610                                | 6,860       |
| Prepayments and accrued income |                       | 2,076                                | 1,850       |
|                                |                       | <hr/>                                | <hr/>       |
|                                |                       | 3,686                                | 8,710       |
|                                |                       | <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 2012**

|          |   |               |                 |
|----------|---|---------------|-----------------|
| <b>6</b> | <b>Creditors: amounts falling due within one year</b>                     | <b>2012</b>   | <b>2011</b>     |
|          |   | €             | €               |
|          | Bank loans and overdrafts   | -             | 788             |
|          | PRSA control account  | 3,003         | 1,981           |
|          | Other creditors   | 21,182        | 5,317           |
|          | Accruals  | 10,647        | 5,656           |
|          |   | <u>34,832</u> | <u>13,742</u>   |
|          | Included in other creditors are amounts relating to taxation, as follows: |               |                 |
|          | P.A.Y.E. control account  | 15,259        | 3,855           |
|          | PRSA control account  | 2,838         | 1,462           |
|          |   | <u>18,097</u> | <u>5,317</u>    |
| <b>7</b> | <b>Pension and other post-retirement benefit commitments</b>              |               |                 |
|          | <b>Defined contribution</b>   |               |                 |
|          |   | <b>2012</b>   | <b>2011</b>     |
|          |   | €             | €               |
|          | Contributions payable by the company for the year                         | <u>11,658</u> | <u>10,497</u>   |
| <b>8</b> | <b>Reconciliation of retained surplus</b>                                 |               | <b>Reserves</b> |
|          |   |               | €               |
|          | Balance at 1 January 2012   |               | 22,196          |
|          | Surplus for the year  |               | 2,133           |
|          | Balance at 31 December 2012   |               | <u>24,329</u>   |
| <b>9</b> | <b>Reconciliation of movements members' funds</b>                         | <b>2012</b>   | <b>2011</b>     |
|          |   | €             | €               |
|          | Surplus for the financial year  | 2,133         | 3,430           |
|          | Opening members' funds  | 22,196        | 18,766          |
|          | Closing members' funds  | <u>24,329</u> | <u>22,196</u>   |

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**  
**(COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

**10 Employees**

**Number of employees**

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

|                      | <b>2012</b>   | <b>2011</b>   |
|----------------------|---------------|---------------|
|                      | <b>Number</b> | <b>Number</b> |
| Administration Staff | <u>7</u>      | <u>7</u>      |

**Employment costs**

|                      | <b>2012</b>    | <b>2011</b>    |
|----------------------|----------------|----------------|
|                      | <b>€</b>       | <b>€</b>       |
| Wages and salaries   | 250,783        | 235,469        |
| Social welfare costs | 26,711         | 24,039         |
| Other pension costs  | <u>11,658</u>  | <u>10,497</u>  |
|                      | <u>289,152</u> | <u>270,005</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 the 21/4/13.....

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**

**(COMPANY LIMITED BY GUARANTEE)**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2012**



**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**  
**(COMPANY LIMITED BY GUARANTEE)**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

|   | 2012<br>€             | 2012<br>€           | 2012<br>€        | 2011<br>€        |
|---|-----------------------|---------------------|------------------|------------------|
|   | Unrestricted<br>Funds | Restricted<br>Funds | Total<br>Funds   | Total<br>funds   |
| <b>Incoming resources</b>   |                       |                     |                  |                  |
| Arts Council  | 220,000               | -                   | 220,000          | 240,000          |
| Youth Service Grant Scheme - Department of<br>Children & Youth Affairs  | 112,038               | -                   | 112,038          | 119,827          |
| FAS - salaries  | 70,126                | -                   | 70,126           | 70,126           |
| Membership Fees   | 3,875                 | -                   | 3,875            | 4,550            |
| Course Fees   | 1,150                 | -                   | 1,150            | 900              |
| Publications  | 1,422                 | -                   | 1,422            | 3,266            |
| FAS - Admin   | 17,636                | -                   | 17,636           | 17,630           |
| Other Income  | 3,864                 | -                   | 3,864            | 14,832           |
| Dept of Environment, Community & Local Government<br>Scheme for National Organisations in the Community<br>& Voluntary Sector | 35,000                | -                   | 35,000           | 17,500           |
| International Grants  | 11,660                | -                   | 11,660           | 818              |
| Coracle   | 5,680                 | -                   | 5,680            | -                |
| Equality Authority  | -                     | -                   | -                | 10,000           |
|   | <u>482,451</u>        | <u>-</u>            | <u>482,451</u>   | <u>499,449</u>   |
| <b>Resources expended</b>   | <u>(480,318)</u>      | <u>-</u>            | <u>(480,318)</u> | <u>(496,019)</u> |
| <b>Operating surplus</b>  | <u>2,133</u>          | <u>-</u>            | <u>2,133</u>     | <u>3,430</u>     |

**NATIONAL ASSOCIATION FOR YOUTH DRAMA LIMITED**  
**(COMPANY LIMITED BY GUARANTEE)**  
**SCHEDULE OF RESOURCES EXPENDED**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

|                                       | 2012<br>€ | 2011<br>€ |
|---------------------------------------|-----------|-----------|
| <b>Management Costs</b>               |           |           |
| Wages and salaries                    | 250,783   | 235,469   |
| Employer's PRSI contributions         | 26,711    | 24,039    |
| Staff pension costs                   | 11,658    | 10,497    |
| Staff training                        | -         | -         |
| Directors expenses                    | 935       | 1,469     |
| Rent                                  | 15,250    | 16,500    |
| Insurance                             | 2,091     | 2,435     |
| Repairs and maintenance               | 2,547     | 2,322     |
| Service charge payable                | 4,165     | 4,343     |
| Telephone                             | 3,522     | 3,480     |
| Computer running costs                | 2,942     | 2,709     |
| Equipment leasing                     | 1,565     | 1,539     |
| Travelling expenses                   | 6,570     | 5,511     |
| Accountancy                           | 941       | 570       |
| Audit fees                            | 3,444     | 3,444     |
| Recruitment costs                     | -         | 1,587     |
| Consultancy fees                      | -         | -         |
| Bank charges                          | 605       | 681       |
| Canteen                               | 481       | 681       |
| Sundry expenses                       | 15        | (40)      |
| Subscriptions                         | 1,115     | 1,115     |
| Depreciation                          | 3,387     | 3,358     |
| Gain/deficit on disposal of tangibles | -         | -         |
|                                       | 338,727   | 321,709   |
| <b>Publicity and Marketing</b>        |           |           |
| Printing, postage and stationery      | 10,052    | 9,459     |
| Public relations                      | 3,160     | 4,903     |
|                                       | 13,212    | 14,362    |
| <b>Artistic Programme</b>             |           |           |
| Projects and events                   | 128,379   | 159,948   |
|                                       | 128,379   | 159,948   |
| <b>Total</b>                          | 480,318   | 496,019   |