

**The National Association for Youth Drama T/A Youth Theatre Ireland**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2023**

**KSi Faulkner Orr Limited**  
**Behan House**  
**10 Lower Mount Street**  
**Dublin 2**  
**Ireland**

**Company Number: 191785**  
**Charity Number: 9410**  
**Charities Regulatory Authority Number: 20023492**

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## The National Association for Youth Drama T/A Youth Theatre Ireland REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Directors</b>	Fionn Woodhouse Marie O'Higgins Sarah Marion Bragg-Bolger Conor Ryan (Resigned 22 June 2023) Julie O'Leary Barry McSkeane Emile Daly Annie Hoey Calvin Magee Kate Brady Thomas Dowling (Appointed 22 June 2023) Mark Butler (Appointed 14 December 2023)
<b>Company Secretary</b>	Barry McSkeane
<b>Charity Number</b>	9410
<b>Charities Regulatory Authority Number</b>	20023492
<b>Company Registration Number</b>	191785
<b>Registered Office and Principal Address</b>	7 North Great George's Street Dublin 1 D01 X7Y8
<b>Auditors</b>	KSi Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
<b>Principal Bankers</b>	Bank Of Ireland, Sutton, Dublin 13.

# The National Association for Youth Drama T/A Youth Theatre Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2023.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of The National Association for Youth Drama T/A Youth Theatre Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is limited by guarantee not having a share capital.

### Mission, Objectives and Strategy

#### Objectives

The National Association for Youth Drama t/a Youth Theatre Ireland is the development organisation for youth theatre in Ireland.

Our mission is to empower young people through youth theatre and to provide access to youth theatre to every young person in Ireland. Through our work we ensure that young people are enabled to participate in youth drama by promoting the development of sustainable, quality youth theatre provision throughout Ireland. We do this by:

- Developing and supporting emerging and existing youth theatres to establish structures and policies, access resources, develop their practice and recruit young members.
- Advocating the value of youth drama and the cultural rights of young people at a national level and representing the collective voice of our membership.
- Leading art form and practice development through the provision of training; the creation and dissemination of practice resources; commissioning new work; producing a national youth drama programme; undertaking research; and investing in the development of individual youth drama practitioners.
- Collaborating with local, national, and international stakeholders to promote Irish youth theatre and further its development.

#### Compliance Report

Compliance with Funder Reporting Requirements

In 2023:

- Complied with the reporting requirements outlined by all funders including The Arts Council; The Department of Children and Youth Affairs (now the Department of Children, Equality, Disability, Integration and Youth); The Department of Culture, Heritage and the Gaeltacht (now the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media); Creative Ireland
- Complied with the Governance Transparency Scale for organisations in receipt of recurring Arts Council funding.

Compliance with Regulator Reporting Requirements

In 2023:

- Continued to work towards full implementation of SORP accounting standards for charities.
- Made lobbying returns via [www.lobbying.ie](http://www.lobbying.ie) to comply with the Regulation of Lobbying legislation.
- Made annual return to the Charities Regulator.
- Continued to operate its Child Protection and Welfare Policy and its Garda Vetting Policy in line with best practice, national guidance and legislation.
- Prepared financial statements for the year ended 31 December 2022 in accordance with FRS102 as required by the Companies Act.
- Complied with the Department of Public Expenditure and Reform Circular dated 26 September 2014 on 'Management of and Accountability for Grants from Exchequer Funds'.

#### Attendance at Board meetings

Name	Number of Board Meetings	Number of Board Meetings Attended
Sarah Bragg Bolger	5	5

## The National Association for Youth Drama T/A Youth Theatre Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

Kate Brady	5	5
Thomas Dowling	2	1
Emile Daly	5	2
Annie Hoey	5	5
Calvin Magee	5	3
Barry McSkeane	5	1
Máire O'Higgins	5	3
Julie O'Leary	5	5
Fionn Woodhouse	5	3
Conor Ryan	3	3

### Review of Activities, Achievements and Performance

#### NATIONAL FESTIVAL OF YOUTH THEATRES

The National Festival of Youth Theatres took place in-person in Kilkenny College from the 3rd - 7th of July. For 2023 the festival was restored to a 5-day festival. 96 young people from 12 youth theatre groups took part in the festival this year. Participating youth theatres were, An Grianain Youth Theatre, Backstage Youth Theatre, Cabinteely Youth Theatre, Fun House Youth Theatre, Giant Wolf Youth Theatre, M.A.D. Youth Theatre, Making Waves Youth Theatre, Monaghan Youth Theatre, Mountrath Youth Theatre, Playacting Youth Theatre, Shout Out Youth Theatre, WACT Youth Theatre. Facilitators at the festival were Krista Hamilton, Betty Duffy, Jeremy Cyr-Cooke, Shane Hoolahan and Donna O'Keeny. Our leaders programme was by Darren Yorke. As part of our 2023 Festival, Alex Konieczka from Understory worked with Youth Theatre Ireland to implement a sustainability audit of our National Festival. This audit examined the carbon footprint made at the Festival in 2023 and made recommendations on how this can be approved. The festival also had a social programme which included a treasure hunt, onsite theatre performance and disco.

#### YOUNG CRITICS PROGRAMME

14 Young Critics took part in our Young Critics Programme in 2023, facilitated by the Youth Theatre Ireland team and Dr. Karen Fricker. After initially meeting online the Young Critics attended the Cork Midsummer Festival in June, and the Dublin Theatre Festival in October, with young critic's panels taking place at both.

#### THE NATIONAL YOUTH THEATRE

The 2023 National Youth Theatre 'Like we were born to move' was presented in the Peacock Theatre from the 14th - 19th of August 2023. The production was directed by Niall Cleary and written by Eimear Hussey.

The NYT Ensemble for 2023 are:

##### Performance Ensemble

- " Isobel Koppe, Macnas Youth Theatre, Galway
- " Jack Murphy, Dreamstuff Youth Theatre, Kilkenny
- " Richie McDonnell, Activate Youth Theatre, Cork
- " Anna Scott, Cork School of Music Youth Theatre, Cork
- " Evie Paul, Griese Youth Theatre, Kildare
- " Amelie Prone, Kildare Youth Theatre, Kildare
- " Setanta Flood, Backstage Youth Theatre, Longford
- " Leah Sheridan, Waterford Youth Arts, Waterford
- " Jasmine Walsh, Co. Limerick Youth Theatre, Limerick
- " Faith O'Lasgoba, Kildare Youth Theatre, Kildare
- " Eoin Gilmartin, Limerick City Youth Theatre, Limerick
- " Andrew Keegan, Fracture Youth Theatre, Tipperary
- " Eoghan Flanagan, Droichead Youth Theatre, Louth
- " Conall Sheerin, Monaghan Youth Theatre, Monaghan
- " Millie Bolger, Dublin Youth Theatre, Dublin
- " Noreen Angozi, UCC Youth Theatre, Cork

##### Design & Technical Ensemble

- " Niamh Walsh, Droichead Youth Theatre, Drogheda
- " Aoife Sheridan, Macnas Youth Theatre, Galway
- " Briana Gawley, Sligo Youth Theatre, Sligo

#### YOUTH BOARD PROGRAMME

The 2023 Youth Board recruited new members in February. The Youth Board designed and delivered the annual members forum at the National Festival in July and conducted an annual survey for all youth theatre members. Members of the Youth Board participated in the launch of the new Creative Ireland Programme and advocated for youth theatres across Ireland.

## **The National Association for Youth Drama T/A Youth Theatre Ireland DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2023

Youth Theatre Ireland participated in the annual Cruinniú na nÓg programme in 2023, with over 40 events taking place with affiliated youth theatre groups across Ireland.

### **MEMBER TO FACILITATOR**

In January a residential event for senior youth theatre members took place 'Member to Facilitator'. Delivered by the National Programme Co-Ordinator and John Taite, participants explored the foundations of facilitation practice. The skills developed assisted participants in supporting the facilitators in their own youth theatre as well as laying the foundations for future youth theatre facilitators / leaders.

### **INTERNATIONAL PROGRAMME**

#### **BUZZ NETWORK**

In 2023, BUZZ Artist Labs took place in Norway (February) and Scotland (June). 4 youth theatre artists from Ireland were selected to participate in the labs which focused on Dramaturgy and Equality, Diversity and Inclusion. The final BUZZ event took place at the Youth Theatre Ireland International Symposium in November 2023, with some previously selected artists from all Artist Labs were given bursaries to attend.

### **TRAINING AND PROFESSIONAL DEVELOPMENT**

#### **YOUTH THEATRE ROADSHOW**

Youth Theatre Roadshows, which offers an insight, through practical demonstrations and discussion, into youth theatre practice and the positive impact youth theatre can have on young people continued throughout 2023, helping to advocate for more youth theatre groups and promote the work of Youth Theatre Ireland.

#### **INTERNATIONAL YOUTH THEATRE PRACTICE SYMPOSIUM**

Our final Symposium, in partnership with UCC, took place from the 8th - 12th of November. The theme for the 2023 Symposium focused on International practice and was the culminating event of the current BUZZ Network programme. Attendees from over 14 countries attended the Symposium to explore the theme and took part in a programme containing presentations, workshops and discussions. The Symposium also featured a production a new play by Carley Magee Tollerton 'Seabourne', performed by Shout Out Youth Theatre, funded by the Youth Climate Justice Fund.

#### **QQI ACCREDITED TRAINING**

20 participants graduated from our 2021 / 2022 accredited training programme in February, with the graduation event taking place in Wynne's Hotel. 2022 / 2023 course participants completed their level 6 modules in Engaging with Drama and Leadership in May 2023. All participants passed the training programme and will graduate in early 2024.

#### **QQI Re-engagement**

As part of our quality standards re-evaluation, Youth Theatre Ireland took part in a re-engagement process with QQI. Following a second panel assessment in 2023, Youth Theatre Ireland's Quality Assurance procedures were approved by QQI. This approval ensures that all participants on our accredited programmes are receiving the highest standard of training and support.

#### **LEADING ON&**

Leading On&, our residential training for youth theatre leaders, took place in June, facilitated by Regina Crowley. Feedback from participants was universally positive, confirming the importance of this training programme for youth theatre leaders across Ireland.

### **Financial Review**

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

### **Financial Results**

At the end of the financial year the charity had gross assets of €117,544 (2022 - €203,082) and gross liabilities of €128,249 (2022 - €133,457). The net assets of the charity have decreased by €(80,330).

### **Principal Risks and Uncertainties**

In 2023, there was a return to full in-person activities across our work and our programme. There was a significant increase in costs to deliver our programmes, including increased facilitator and welfare staff costs to provide additional support to young people attending our programmes and increased accommodation, food and transport costs due to cost of living increases. The Directors of Youth Theatre Ireland believe that the continued main risks associated with delivery of our programmes are budgetary and focus on:

- Additional freelance staff costs
- Increased costs associated with accommodation, food and travel to run our programmes for young people.
- Lack of required increases from funders to deliver our programmes

# The National Association for Youth Drama T/A Youth Theatre Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023

### Future Developments

The company plans to continue its present activities and current activity levels, while examining options to increase funding.

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Fionn Woodhouse  
Marie O'Higgins  
Sarah Marion Bragg-Bolger  
Conor Ryan (Resigned 22 June 2023)  
Julie O'Leary  
Barry McSkeane  
Emile Daly  
Annie Hoey  
Calvin Magee  
Kate Brady  
Thomas Dowling (Appointed 22 June 2023)  
Mark Butler (Appointed 14 December 2023)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Barry McSkeane.

### Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The National Association for Youth Drama T/A Youth Theatre Ireland subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### Post-Balance Sheet Events

There have been no post-balance sheet events affecting the company since the year end.

### Organisational Changes

#### BOARD OF DIRECTORS

In 2023 Conor Ryan stepped down from the Board of Directors of Youth Theatre Ireland. Thomas Dowling was appointed to the Board of Directors.

### Supports and Services

#### YOUTH THEATRE SUPPORTS AND GRANTS

In 2023 youth theatres accessed our annual Youth Theatre Support Scheme. This scheme provides small amounts of financial support to our member youth theatres to help them deliver their programme of activities and develop their practice. The scheme now operates two application windows in February and September each year, with grants available under the GoSeeYT fund and the Partnership Grant. With thanks to funding as part of the Creative Ireland Youth Theatre Expansion programme, youth theatres availed of Cost of Living and access grants to support their groups and young people who would not ordinarily be able to access youth theatre.

#### LEADERS EAP PROGRAMME

The Employee Assistance Programme was maintained for all our leaders of affiliated youth theatres. The scheme extends to the leader, their spouse / partner, and any dependants over 16.

#### OTHER SUPPORTS AND RESOURCES

- Throughout 2023, Youth Theatre Ireland staff continued to provide ongoing support and advice, by phone, email, in-person and online on all aspects of running a youth theatre including funding, artistic programming and planning, welfare issues, recruitment of members/volunteers, development of child protection and welfare policies, strategic planning, governance and compliance etc.
- Continued to operate a Garda Vetting Consortium for members
- Assisted member youth theatres to access Local Youth Club Grant Scheme funding
- Child Protection training for members
- First aid training for staff, facilitators and youth theatre leaders
- As well as providing services to our affiliated youth theatres, Youth Theatre Ireland also provided development

# The National Association for Youth Drama T/A Youth Theatre Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2023  
support to a wide range of youth drama groups.

## PUBLICATIONS AND INFORMATION

- Youth Theatre Ireland continued to disseminate the following publications during 2023:  
Laying the Foundations: a guide to youth drama facilitation  
Step by Step Educational Drama  
Step by Step Together An Educational Drama Resource
- Twelve issues of the Intermission e-newsletter were created and distributed in 2023
- www.youththeatre.ie continued to act as a key information point and portal for resources.

## Representation and Advocacy

Advocacy is an important part of Youth Theatre Ireland's development remit. By providing a national voice for the sector we aim to improve conditions for existing youth theatres and increase the opportunities for new youth theatres to emerge by influencing policy.

## Membership

Three Youth Theatres affiliated in 2023:  
Fun House Youth Theatre, Wonder Youth Theatre and Castletownbere Youth Theatre.

## The Auditors

The auditors, KSi Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.


## Statement on Relevant Audit Information


In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 7 North Great George's Street, Dublin 1, D01 X7Y8.

Approved by the Board of Directors on 12th July 2024 and signed on its behalf by:

DocuSigned by:  
  
\_\_\_\_\_  
Mark Butler  
Director

DocuSigned by:  
  
\_\_\_\_\_  
Sarah Marion Bragg-Bolger  
Director

# The National Association for Youth Drama T/A Youth Theatre Ireland

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2023

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

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

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 12th July 2024 and signed on its behalf by:

DocuSigned by:

*Mark Butler*

**Mark Butler**  
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Director

DocuSigned by:

*Sarah Marion Bragg-Bolger*

**Sarah Marion Bragg-Bolger**  
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Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The National Association for Youth Drama T/A Youth Theatre Ireland**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the charity financial statements of The National Association for Youth Drama T/A Youth Theatre Ireland ('the Charity') for the financial year ended 31 December 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of The National Association for Youth Drama T/A Youth Theatre Ireland**

### **Opinions on other matters prescribed by the Companies Act 2014**

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

- in our opinion, the information given in the Directors' Annual Report is consistent with the financial statements;
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the charity. We have nothing to report in this regard.

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 9, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **Further information regarding the scope of our responsibilities as auditor**

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

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

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

## **INDEPENDENT AUDITOR'S REPORT** **to the Members of The National Association for Youth Drama T/A Youth Theatre** **Ireland**

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

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's 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 charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



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**Laura Fallon**  
**for and on behalf of**  
**KSI FAULKNER ORR LIMITED**  
Statutory Auditor  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland

12/07/2024  
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## The National Association for Youth Drama T/A Youth Theatre Ireland

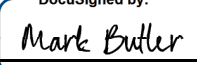
# STATEMENT OF FINANCIAL ACTIVITIES

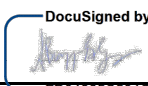
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2023

		Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total Funds 2022 €
	Notes						
<b>Income</b>							
Donations and legacies	5.1	27,326	75,000	102,326	-	25,000	25,000
Charitable activities							
- Grants from governments and other co-funders	5.2	452,638	91,010	543,648	427,796	135,717	563,513
Other trading activities	5.3	17,224	-	17,224	30,585	-	30,585
Other income	5.4	10,609	-	10,609	2,440	-	2,440
<b>Total income</b>		<b>507,797</b>	<b>166,010</b>	<b>673,807</b>	<b>460,821</b>	<b>160,717</b>	<b>621,538</b>
<b>Expenditure</b>							
Charitable activities	6.1	569,552	184,585	754,137	486,333	145,401	631,734
<b>Net income/(expenditure)</b>		<b>(61,755)</b>	<b>(18,575)</b>	<b>(80,330)</b>	<b>(25,512)</b>	<b>15,316</b>	<b>(10,196)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(61,755)</b>	<b>(18,575)</b>	<b>(80,330)</b>	<b>(25,512)</b>	<b>15,316</b>	<b>(10,196)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	28,895	40,730	69,625	54,407	25,414	79,821
<b>Total funds at the end of the year</b>		<b>(32,860)</b>	<b>22,155</b>	<b>(10,705)</b>	<b>28,895</b>	<b>40,730</b>	<b>69,625</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 12th July 2024 and signed on its behalf by:

DocuSigned by:  
  
 \_\_\_\_\_  
 Mark Butler  
 Director

DocuSigned by:  
  
 \_\_\_\_\_  
 Sarah Marion Bragg-Bolger  
 Director

# The National Association for Youth Drama T/A Youth Theatre Ireland

## BALANCE SHEET

as at 31 December 2023

	Notes	2023 €	2022 €
<b>Fixed Assets</b>			
Tangible assets	11	22,574	28,060
		<hr/>	<hr/>
<b>Current Assets</b>			
Debtors	12	61,601	22,199
Cash at bank and in hand	13	33,369	152,823
		<hr/>	<hr/>
		94,970	175,022
		<hr/>	<hr/>
<b>Creditors: Amounts falling due within one year</b>	14	(128,249)	(133,457)
		<hr/>	<hr/>
<b>Net Current (Liabilities)/Assets</b>		(33,279)	41,565
		<hr/>	<hr/>
<b>Total Assets less Current Liabilities</b>		(10,705)	69,625
		<hr/> <hr/>	<hr/> <hr/>
<b>Funds</b>			
Restricted funds		22,155	40,730
General fund (unrestricted)		(32,860)	28,895
		<hr/>	<hr/>
<b>Total funds</b>	17	(10,705)	69,625
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Board of Directors on 12th July 2024 and signed on its behalf by:

DocuSigned by:

Mark Butler

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Mark Butler  
Director

DocuSigned by:

Sarah Marion Bragg-Bolger

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Sarah Marion Bragg-Bolger  
Director

## The National Association for Youth Drama T/A Youth Theatre Ireland

### STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2023

	Notes	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(80,330)	(10,196)
Adjustments for:			
Depreciation		9,925	8,114
		<u>(70,405)</u>	<u>(2,082)</u>
Movements in working capital:			
Movement in debtors		(39,402)	(11,231)
Movement in creditors		(5,208)	(13,423)
		<u>(115,015)</u>	<u>(26,736)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(4,439)	(13,408)
		<u>(119,454)</u>	<u>(40,144)</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>152,823</b>	<b>192,967</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b><u>33,369</u></b>	<b><u>152,823</u></b>

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 1. GENERAL INFORMATION

The National Association for Youth Drama T/A Youth Theatre Ireland is a company limited by guarantee incorporated in Ireland. The registered office of the charity is 7 North Great George's Street, Dublin 1, D01 X7Y8 which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

### Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

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

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	12.5% Straight line
Computer Equipment	-	12.5% and 20% Straight line

### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

### Financial Instruments

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

## 3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

## 4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

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

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### Establishing useful economic lives for depreciation purposes of property, plant and equipment

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

## 5. INCOME

### 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €
Sponsorship/Fundraising/Donations	27,326	75,000	102,326	25,000

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

5.2	CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €	
	<b>Grants from governments and other co-funders:</b>					
	Arts Council of Ireland: Strategic Funding	303,000	-	303,000	303,645	
	Youth Service Grant Scheme - Department of Children and Youth Affairs	125,238	-	125,238	120,666	
	Capital Grant Scheme - Department of Children and Youth Affairs	-	8,928	8,928	13,940	
	Climate Justice Fund - Department of Children and Youth Affairs	24,400	-	24,400	6,885	
	The Dept.of Tourism, Culture, Arts, Gaeltacht, Sport and Media:Creative Ireland Youth Theatre Expan.	-	82,082	82,082	118,377	
		<u>452,638</u>	<u>91,010</u>	<u>543,648</u>	<u>563,513</u>	
		<u><u>452,638</u></u>	<u><u>91,010</u></u>	<u><u>543,648</u></u>	<u><u>563,513</u></u>	
5.3	OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €	
	Membership Fees	6,132	-	6,132	3,005	
	Publications	501	-	501	2,636	
	Training Income	10,591	-	10,591	24,944	
		<u>17,224</u>	<u>-</u>	<u>17,224</u>	<u>30,585</u>	
		<u><u>17,224</u></u>	<u><u>-</u></u>	<u><u>17,224</u></u>	<u><u>30,585</u></u>	
5.4	OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2023 €	2022 €	
	Other Income	10,609	-	10,609	2,440	
		<u>10,609</u>	<u>-</u>	<u>10,609</u>	<u>2,440</u>	
		<u><u>10,609</u></u>	<u><u>-</u></u>	<u><u>10,609</u></u>	<u><u>2,440</u></u>	
6.	EXPENDITURE					
6.1	CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2023 €	2022 €
	Expenditure on charitable activities	-	-	424,456	424,456	396,927
	Projects and events	329,681	-	-	329,681	234,807
		<u>329,681</u>	<u>-</u>	<u>424,456</u>	<u>754,137</u>	<u>631,734</u>
		<u><u>329,681</u></u>	<u><u>-</u></u>	<u><u>424,456</u></u>	<u><u>754,137</u></u>	<u><u>631,734</u></u>

## The National Association for Youth Drama T/A Youth Theatre Ireland

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

<b>6.2 SUPPORT COSTS</b>	<b>Charitable Activities</b>	<b>2023</b>	<b>2022</b>
	€	€	€
Staff costs	329,187	329,187	305,060
Office costs	56,282	56,282	59,648
Audit	4,612	4,612	3,936
Professional fees	7,657	7,657	6,540
Covid expenses	3,863	3,863	2,340
General expenses	2,942	2,942	2,066
Depreciation	9,925	9,925	8,114
Fundraising and marketing costs	9,224	9,224	7,194
Board expenses	764	764	2,029
	<u>424,456</u>	<u>424,456</u>	<u>396,927</u>
<b>7. ANALYSIS OF SUPPORT COSTS</b>		<b>2023</b>	<b>2022</b>
		€	€
Staff costs		329,187	305,060
Office costs		56,282	59,648
Audit		4,612	3,936
Professional fees		7,657	6,540
Covid expenses		3,863	2,340
General expenses		2,942	2,066
Depreciation		9,925	8,114
Fundraising and marketing costs		9,224	7,194
Board expenses		764	2,029
		<u>424,456</u>	<u>396,927</u>
<b>8. NET INCOME</b>		<b>2023</b>	<b>2022</b>
		€	€
<b>Net Income is stated after charging/(crediting):</b>			
Depreciation of tangible assets		9,925	8,114
Auditor's remuneration:			
- audit services		4,612	3,936
		<u>4,612</u>	<u>3,936</u>

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2023 Number	2022 Number
Administration	7	7
The staff costs comprise:	2023 €	2022 €
Wages and salaries	258,794	246,346
Social security costs	28,282	26,985
Pension costs	12,841	13,522
	<u>299,917</u>	<u>286,853</u>

No employees received annual remuneration in excess of €60,000 in 2023.

### 10. KEY MANAGEMENT COMPENSATION

Key management includes all members of the Company Management. The compensation paid or payable to key management for employee service is shown below:

	2023 €	2022 €
Basic Pay	100,000	100,000
Employers PRSI	11,050	11,050
Pension Contributions	5,000	5,030
	<u>116,050</u>	<u>116,080</u>

### 11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
<b>Cost</b>			
At 1 January 2023	30,104	48,402	78,506
Additions	659	3,780	4,439
At 31 December 2023	<u>30,763</u>	<u>52,182</u>	<u>82,945</u>
<b>Depreciation</b>			
At 1 January 2023	19,930	30,516	50,446
Charge for the financial year	2,904	7,021	9,925
At 31 December 2023	<u>22,834</u>	<u>37,537</u>	<u>60,371</u>
<b>Net book value</b>			
At 31 December 2023	<u>7,929</u>	<u>14,645</u>	<u>22,574</u>
At 31 December 2022	<u>10,174</u>	<u>17,886</u>	<u>28,060</u>

**The National Association for Youth Drama T/A Youth Theatre Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2023

<b>12. DEBTORS</b>	<b>2023</b>	2022
	€	€
Trade debtors	<b>4,235</b>	610
Prepayments	<b>5,040</b>	21,589
Accrued Income	<b>52,326</b>	-
	<u><b>61,601</b></u>	<u>22,199</u>
<b>13. CASH AND CASH EQUIVALENTS</b>	<b>2023</b>	2022
	€	€
Cash and bank balances	<b>33,369</b>	152,823
<b>14. CREDITORS</b>	<b>2023</b>	2022
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	<b>5,940</b>	12,796
Taxation and social security costs	<b>14,420</b>	5,703
Other creditors	<b>377</b>	7,445
Accruals	<b>4,453</b>	4,453
Deferred Income	<b>103,059</b>	103,060
	<u><b>128,249</b></u>	<u>133,457</u>
<b>15. STATE FUNDING</b>		
<b>Agency</b>	<b>The Arts Council</b>	
Grant Programme	Strategic Funding	
Term	2023	
Total Fund	€300,000	
Received in the financial year	€195,000 in 2023, €105,000 in 2022	
Recognised as income	€300,000	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on use	No	
<b>Agency</b>	<b>The Arts Council</b>	
Grant Programme	Energy Support Scheme	
Term	2023	
Total Fund	€3,000	
Received in the financial year	€3,000	
Recognised as income	€3,000	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on Use	No	
<b>Agency</b>	<b>The Arts Council</b>	
Grant Programme	Strategic Funding	
Term	2024	
Total Fund	€300,000	
Received in the financial year	€105,000	
Recognised as income	€0	
Fund deferred or due at financial year end	€105,000	
Capital Grant	No	
Restriction on Use	No	

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

<b>Agency</b>	<b>The Department of Children, Equality, Disability, Integration, and Youth.</b>
Grant Programme	Youth Service Grant Scheme
Term	2023
Total Fund	€125,238
Received in the financial year	€125,238
Recognised as income	€125,238
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	No
<b>Agency</b>	<b>The Department of Children, Equality, Disability, Integration, and Youth.</b>
Grant Programme	Youth Capital Funding Scheme 2023 for National Youth Organisations
Term	2023
Total Fund	€8,928
Received in the financial year	€8,928
Recognised as income	€8,928
Fund deferred or due at financial year end	€0
Capital Grant	Yes
Restriction on Use	Yes
<b>Agency</b>	<b>The Department of Children, Equality, Disability, Integration, and Youth.</b>
Grant Programme	Youth Climate Justice Fund
Term	2023
Total Fund	€24,400
Received in the financial year	€24,400
Recognised as income	€24,400
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	No
<b>Agency</b>	<b>Dept. of Tourism, Culture, Arts, Gaeltacht, Sport and Media</b>
Grant Programme	Creative Ireland Programme Scheme
Term	2023/2024
Total Fund	€103,128
Received in the financial year	€82,082
Recognised as income	€82,082
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	Yes

### 16. RESERVES

	<b>2023</b>	2022
	€	€
At the beginning of the year	<b>69,625</b>	79,821
Deficit for the financial year	<b>(80,330)</b>	(10,196)
At the end of the year	<b>(10,705)</b>	69,625

# The National Association for Youth Drama T/A Youth Theatre Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2023

### 17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2022	54,407	25,414	79,821
Movement during the financial year	(25,512)	15,316	(10,196)
At 31 December 2022	28,895	40,730	69,625
Movement during the financial year	(61,755)	(18,575)	(80,330)
At 31 December 2023	<b>(32,860)</b>	<b>22,155</b>	<b>(10,705)</b>

### 17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<b>Restricted funds</b>					
Restricted	40,730	166,010	184,585	-	22,155
<b>Unrestricted funds</b>					
Unrestricted General	28,895	507,797	569,552	-	(32,860)
<b>Total funds</b>	<b>69,625</b>	<b>673,807</b>	<b>754,137</b>	<b>-</b>	<b>(10,705)</b>

### 18. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

### 19. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

### 20. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on ...12th July 2024...