

**The National Association for Youth Drama T/A Youth Theatre Ireland**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2024**

**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 Julie O'Leary Barry McSkeane (Resigned 5 September 2024) Emile Daly (Resigned 28 November 2024) Annie Hoey Calvin Magee Kate Brady (Resigned 5 September 2024) Thomas Dowling Mark Butler
<b>Company Secretary</b>	Calvin Magee (Appointed 5 September 2024) Barry McSkeane (Resigned 5 September 2024)
<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 2024

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 2024.

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 2024.

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

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 2024:

- 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 2024:

- 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 2023 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	6	6

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

for the financial year ended 31 December 2024

Kate Brady	4	2
Thomas Dowling	6	4
Emile Daly	5	2
Annie Hoey	6	4
Calvin Magee	6	4
Barry McSkeane	4	0
Máire O'Higgins	6	4
Julie O'Leary	6	4
Fionn Woodhouse	6	6
Mark Butler	6	3

### Review of Activities, Achievements and Performance

#### NATIONAL FESTIVAL OF YOUTH THEATRES

The National Festival of Youth Theatres took place from the 1st - 5th of July. The Youth Theatres that participated in 2024 were: Act Out Youth Theatre Co. Meath, County Limerick Youth Theatre, Droichead Youth Theatre, Co. Louth, Kildare Youth Theatre, Laois Youth Theatre, Mr. Sands Youth Theatre Co. Wicklow, Nenagh Youth Theatre, Co. Tipperary, POD Youth Theatre Co. Cavan, Roscommon County Youth Theatre, UCC Youth Theatre, WACT Youth Theatre Co. Wexford, Waterford Youth Arts and Wonder Youth Theatre Co. Cavan

In 2024, we had 103 young people, 28 leaders, 11 facilitators and assistants, and 8 staff members on site for the festival. 5 workshop options were offered: Puppetry by Jo Dennehy, Having your Own Back by Oonagh McLoughlin, Streets Ahead by Nick Kavanagh, Musical Mania by Rian Cash and Ciara Laste, and Play Explorers by Ciara Fleming.

The leader's programme was a mixture of workshops and talks with Youth Theatre Ireland staff, Leargas, as well as opportunities to share skills, bond, and get to know one another better.

A number of social events were held throughout the week including a variety night where youth theatre members could perform a skill for everyone, the production Yellow by Jody O'Neill was performed by Eleanor Walsh (former Kilkenny youth theatre member), and the week finished with a BBQ and party night.

This year, we also designated some of the rooms in Kilkenny college as social spaces where the participants could hang out in the evening, including: an arts and crafts room, pool room, kitchen, and quiet room. These proved to be very popular as they provided opportunities to be social with people from different youth theatres in smaller, low focus settings.

- 91% of participants evaluated felt like their creative skills and abilities improved over the course of the festival.
- 77% felt more confident mixing with new people and making new friends
- 79% felt their ability to take risks in drama improved.
- 77% felt like they could adapt better to new situations and environments.
- 79% felt more confident overall.
- 95% felt like they were part of a wider youth theatre community.
- 100% had fun.

#### Quotes from Young People:

"At first, I was weary about coming to the festival but after the first day I didn't want to leave. It made my group within my theatre so much closer, as well as getting to know so many more people. The workshops taught me so much and I can bring those new skills with me in the future. It has helped me to not be afraid to take risks within drama and that will never change for me. Overall, it was such a good experience, and I wouldn't change it for the world."

"I adored this festival; I made so many new friends and I truly feel like I've improved my social skills so much by coming here. I feel much more confident in myself than when I started. This is a once in a lifetime experience and I'm so glad I had the chance to attend. These memories will stay with me forever."

"I had the best time in the festival, as it helped me to get to know people from my youth theatre better and listen to other's youth theatre experiences and thoughts it was wonderful to have fun and learn at the same time, the workshops were so enjoyable and helped me to develop many skills in scripting and studying scripts!"

#### Quotes from Leaders:

"Youth Theatre Ireland was very accommodating and inclusive of people who had extra needs are special requirements. This really helps to make all the kids feel included and heard."

"There was someone always there to help no matter how big or small the issue was. Everything was dealt with very efficiently. And really appreciated them looking out for not just the young people but the leaders too."

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

for the financial year ended 31 December 2024

"Our young people had an incredible time. Ours came from three different groups in the youth theatre so the bonding within our gang was really lovely to see. Was delighted to see my young people being in charge of their needs and calling for a time out when they needed it. Such an important skill for life generally. And big shout out to the Youth Theatre Ireland team for making this so ok throughout the week."

### YOUNG CRITICS PROGRAMME

In 2024 we received 27 applications for the Young Critics Programme. From these applicants we selected 14 participants from: WACT Youth Theatre, New Stage Youth Theatre (Foxford, Mayo), POD Youth Theatre (Co. Cavan), Making Waves Youth Theatre (Greystones), MAD Youth Theatre (Dundalk), Clare youth theatre, Sligo Youth Theatre, Nenagh Youth Theatre, Act Out (Navan), Dreamstuff (Kilkenny), Fracture (Thurles), Playacting Youth Theatre (Kildare), Griese Youth theatre (Kildare) and Graffiti youth theatre (Cork).

The programme, led by Rebecca Feely and Karen Fricker, held the 1st session online via zoom in April. The group attended the Cork Midsummer festival from June 19th -21st. The Young Critics Panel as part of the Dublin Theatre Festival took place on the 21st of June. The Young Critics attended 3 plays as part of the Dublin Theatre Festival in October, with the programme culminating in the Young Critics Panel on the 6th of October. Following the event a post panel reception took place in Smock Alley Theatre to showcase to funders past and present as well as other stakeholders the value and importance of youth theatre.

### PATHWAYS TO PROFESSIONALISM - CREATIVE RESIDENCY

The Creative Residency Programme, aimed at Senior Youth Theatre Members (16+) who are interested in exploring playwriting, set/costume design, and directing took place for 5 days in February 2024, with 14 young people participating in the residential programme

### SOUNDBOARD THE NEW NAME FOR THE YOUTH BOARD

As part of a review of the youth board programme and following feedback from young people participating on the programme, the youth board was relaunched in September 2024 as the Soundboard Amplifying young voices. The first meeting of the Soundboard took place in October 2024, where they had the opportunity to meet the Youth Theatre Ireland team, learn more about the work of the organisation and get to know each other.

### EMPOWER YOUTH THEATRE ENCOUNTER

In 2024, Youth Theatre Ireland received funding from the Toy Show Appeal for the Empower Youth Theatre Encounter, which will take place in 2025. A call out for the Empower Youth Theatre Encounter: Creativity for All will take place in December 2024 and it aims to provide a safe and welcoming environment for young people ages 12-17 to explore their creativity, learn new skills, and build connections with like-minded young people from youth theatres across Ireland to help develop their social, artistic, and personal development. Workshops will also foster confidence, self-expression, teamwork and a chance to flourish alongside their peers. In addition, participants have opportunities for informal social interactions and a host of planned activities. By bringing together young people from diverse backgrounds and abilities, Empower Youth Theatre Encounter: Creativity for All promotes inclusivity and fosters a sense of belonging within the youth theatre community. The event aims to empower participants to realise their creative potential, break down barriers, and inspire positive change both within themselves and in their broader communities.

### INTERNATIONAL PROGRAMME BUZZ NETWORK

In 2024, Youth Theatre Ireland supported the final reporting stages of the BUZZ Network project, which was funded by the Creative Europe Programme. Following meetings in Brussels with 13 other EU and non-EU partners, Youth Theatre Ireland have been identified as the new lead organisation to apply for Creative Europe Funding in 2025 for the BUZZ 2.0 programme.

### Financial Review

The results for the financial year are set out on page 14 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 €37,549 (2023 - €117,544) and gross liabilities of €100,410 (2023 - €128,249). The net liabilities of the charity have increased by €(52,156).

### Principal Risks and Uncertainties

In 2024, the Directors of Youth Theatre Ireland recognised the need to deal with the organisations financial deficit. The Directors are actively addressing reducing this deficit by identifying fiscal targets each year to reduce the overall deficit and expanding income generating activities for the organisation. The Directors of Youth Theatre Ireland believe that the continued main risks associated with delivery of our programmes are budgetary and focus on:

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

for the financial year ended 31 December 2024

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

To mitigate against these risks the Directors have charged the executive to identify alternative / additional grant schemes or funding opportunities for the organisation.

### 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  
Julie O'Leary  
Barry McSkeane (Resigned 5 September 2024)  
Emile Daly (Resigned 28 November 2024)  
Annie Hoey  
Calvin Magee  
Kate Brady (Resigned 5 September 2024)  
Thomas Dowling  
Mark Butler

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

The secretaries who served during the financial year were;

Calvin Magee (Appointed 5 September 2024)  
Barry McSkeane (Resigned 5 September 2024)

### 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 2024 Kate Brady, Barry McSkeane and Emile Daly stepped down from the Board of Directors of Youth Theatre Ireland.

### Supports and Services

#### YOUTH THEATRE SUPPORTS AND GRANTS

In 2024 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. We expanded the support scheme in 2024 through a partnership with Fishamble Theatre Company, offering youth theatres bursaries to attend Outrage by Deirdre Kinahan on its nationwide tour.

#### YOUTH THEATRE DEVELOPMENT GRANTS

With thanks to the Creative Ireland programme, Crosscare Lucan were awarded €3,750 to develop youth theatre in Lucan/ Adamstown. Snapped YT , a new group of Fracture YT, were awarded €3,750 to sustain development of youth theatre for young people with Down's Syndrome.

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

for the financial year ended 31 December 2024

### **GROUP INSURANCE SCHEME**

In October 2024, Youth Theatre Ireland launched a new Group Insurance Scheme for affiliated members. The scheme is run in conjunction with EventInsure and Brady Insurance.

The Standard Policy Provides the following covers: -

- Public and/or Product Liability of €6,500,000 covering all rehearsals/workshops and up to 3 performances with a max attendance of 100 people attending.
- Employers Liability of €13,000,000
- Fundraising Activities as per agreed Green List activities with up to 150 people in attendance

### **LEADERS EAP PROGRAMME**

The Employee Assistance Programme is now being operated by Minding Creative Minds, which offers the same service as our previous Leaders EAP programme but at no cost to the organisation.

### **OTHER SUPPORTS AND RESOURCES**

- Throughout 2024, 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
- The Youth Theatre Roadshow took place in the Lir Academy and the Cavan Institute
- 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 support to a wide range of youth drama groups.

### **PUBLICATIONS AND INFORMATION**

- Youth Theatre Ireland continued to disseminate the following publications during 2024:

Laying the Foundations: a guide to youth drama facilitation

Step by Step Educational Drama

Step by Step Together An Educational Drama Resource

- Eleven issues of the Intermission e-newsletter were created and distributed in 2024

- 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**

Four Youth Theatres affiliated in 2024:

D.15 Youth Theatre (Blanchardstown Dublin), Breaking Barriers Theatre Group (Ballincollig, Cork), New Stage Youth Theatre (Foxford, Co. Mayo) and Castletownbere Youth Theatre (Co. Cork)

### **TRAINING AND PROFESSIONAL DEVELOPMENT**

#### **ANNUAL SYMPOSIUM**

The 2024 Symposium Developing Sustainable Practice in Youth Theatre and Playshare Showcase took place in TU Dublin on the 8th and 9th of November. The Symposium included speakers, workshops and events and we also invited 10 young people to attend the symposium this year and they contributed significantly to the event, including hosting a youth panel placing them at the centre of our work. The Playshare Showcase included performances from: Act Out (Meath), The Mill (Dundrum, Dublin), and Fun House (Offaly). Following the passing of one of our founders Paddy O'Dwyer we hosted a tribute to him during the Symposium.

#### **DRAMA FACILITATION TRAINING COURSE**

24 participants from across the country completed their 2 QQI level 6 component modules in Leadership and Engaging with Drama in May 2024. A record 32 participants began the 2024 /2025 course in September 2024. Due to the ending of a funding agreement, it became necessary to charge participants to take part in the training, which did not have an adverse effect number of applicants highlighting the importance of the training provided. A graduation ceremony for 2023 / 2024 cohort of students also took place in February 2024.

#### **GRAFFITI WAY**

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

for the financial year ended 31 December 2024

In partnership with Graffiti Theatre Company we delivered the Graffiti Way training programme. Delivered by Special Projects Officer Barry Morgan, these 10 sessions with 10 participants, from a wide range of cultural, socio-economic and artistic backgrounds, gave participants the necessary tools to co-facilitate with the 5 youth theatre groups under Activate Youth theatre.

### LEADING ON&

To celebrate 10 years of Laying the Foundations, Leading On& was delivered by Dave Kelly in Cork from June 7th-9th in the Granary Theatre, UCC, continuing our partnership. 21 participants took part in the training.

### MEITHEAL

National Training Co-Ordinator Dave Kelly and Special Projects Officer Barry Morgan worked with Emily Mathews to organise and promote a workshop focused on exploring grief and loss through the medium of drama for young people with Down Syndrome. The workshop was Hosted in Down Syndrome Tipperary in April. The workshop offered a dynamic platform to delve into the experiences of individuals with Down Syndrome in navigating these complex emotions, with 14 practitioners taking part.

### CPAP TRAINING WORKSHOPS

Child Protection and Wellbeing Officer Cathal Thornton ran 10 CPAP training workshops. 150 facilitators took part in the training, with 4 taking place online and the other 6 taking place in Newbridge, Cork, Dublin (twice) Dundalk and Maynooth.

### POLICY AND ORGANISATIONAL DEVELOPMENT

#### SUSTAINABILITY POLICY

In November 2024, at our annual Symposium, Youth Theatre Ireland launched our new Sustainability Policy.

#### CHILD PROTECTION POLICY

Our Child Protection Policy was reviewed in October 2024, with an updated version approved by the board of directors in November 2024. A young person friendly version of the policy will be developed in 2025.

#### BELONGTO RAINBOW AWARDS

In 2024, Youth Theatre Ireland began our participation in the BelongTo Rainbow Awards. The Rainbow Award is designed to bring youth organisation staff and young people many of whom are new to this area on a journey towards recognising, building and achieving a safe and supportive youth service for LGBTQ+ young people. The organisation will continue this participation in 2025 with a view to achieving the award later in the same year.

### 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.

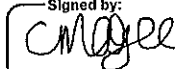
### Statement on Relevant Audit Information

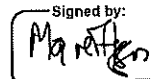
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken 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 28th August 2025 and signed on its behalf by:

Signed by:  
  
\_\_\_\_\_  
Calvin Magee  
Director

Signed by:  
  
\_\_\_\_\_  
Marie O'Higgins  
Director

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

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

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.

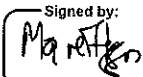
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined 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 28th August 2025 and signed on its behalf by:

Signed by:  
  
\_\_\_\_\_  
Calvin Magee UC1E7AE185EF487...  
Director

Signed by:  
  
\_\_\_\_\_  
Marie O'Higgins BD776BF2D428450...  
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 2024 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 2024 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 10, 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.



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

28/8/2025.

## 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 2024

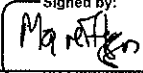
		Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
	Notes						
<b>Income</b>							
Donations and legacies	5.1	-	-	-	27,326	75,000	102,326
Charitable activities							
- Grants from governments and other co-funders	5.2	454,459	22,611	477,070	452,638	91,010	543,648
Other trading activities	5.3	38,257	-	38,257	17,224	-	17,224
Other income	5.4	799	-	799	10,609	-	10,609
<b>Total income</b>		<b>493,515</b>	<b>22,611</b>	<b>516,126</b>	<b>507,797</b>	<b>166,010</b>	<b>673,807</b>
<b>Expenditure</b>							
Charitable activities	6.1	539,073	29,209	568,282	569,552	184,585	754,137
<b>Net income/(expenditure)</b>		<b>(45,558)</b>	<b>(6,598)</b>	<b>(52,156)</b>	<b>(61,755)</b>	<b>(18,575)</b>	<b>(80,330)</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(45,558)</b>	<b>(6,598)</b>	<b>(52,156)</b>	<b>(61,755)</b>	<b>(18,575)</b>	<b>(80,330)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	17	(32,860)	22,155	(10,705)	28,895	40,730	69,625
<b>Total funds at the end of the year</b>		<b>(78,418)</b>	<b>15,557</b>	<b>(62,861)</b>	<b>(32,860)</b>	<b>22,155</b>	<b>(10,705)</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 28th August 2025 and signed on its behalf by:

Signed by:  
  
 \_\_\_\_\_  
9C1E7AE185EF487...

**Calvin Magee**  
Director

Signed by:  
  
 \_\_\_\_\_  
BD776BF2D42B450...

**Marie O'Higgins**  
Director

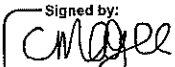
## The National Association for Youth Drama T/A Youth Theatre Ireland

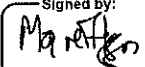
# BALANCE SHEET

as at 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Tangible assets	11	17,278	22,574
<b>Current Assets</b>			
Debtors	12	13,955	61,601
Cash at bank and in hand	13	6,316	33,369
		20,271	94,970
<b>Creditors: Amounts falling due within one year</b>	14	(100,410)	(128,249)
<b>Net Current Liabilities</b>		(80,139)	(33,279)
<b>Total Assets less Current Liabilities</b>		(62,861)	(10,705)
<b>Funds</b>			
Restricted funds		15,557	22,155
General fund (unrestricted)		(78,418)	(32,860)
<b>Total funds</b>	17	(62,861)	(10,705)

Approved by the Board of Directors on 28th August 2025 and signed on its behalf by:

Signed by:  
  
 Calvin Magee 9C1E7AE185EF487...  
 Director

Signed by:  
  
 Marie O'Higgins BD776BF2D42B450...  
 Director

## The National Association for Youth Drama T/A Youth Theatre Ireland STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(52,156)	(80,330)
Adjustments for:			
Depreciation		7,721	9,925
		<u>(44,435)</u>	<u>(70,405)</u>
Movements in working capital:			
Movement in debtors		47,646	(39,402)
Movement in creditors		(41,571)	(5,208)
		<u>(38,360)</u>	<u>(115,015)</u>
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(2,425)	(4,439)
		<u>(40,785)</u>	<u>(119,454)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(40,785)</b>	<b>(119,454)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>33,369</b>	<b>152,823</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>13</b>	<b><u>(7,416)</u></b>	<b><u>33,369</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 2024

### 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 2024 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 2024

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 2024

### 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			2024	2023
5.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	€	€
		€	€	€	€
	Sponsorship/Fundraising/Donations	-	-	-	102,326
		<u>          </u>	<u>          </u>	<u>          </u>	<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 2024

5.2 CHARITABLE ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €	
<b>Grants from governments and other co-funders:</b>					
Arts Council of Ireland: Strategic Funding	300,000	-	300,000	303,000	
Youth Service Grant Scheme - Department of Children and Youth Affairs	129,934	-	129,934	125,238	
Capital Grant Scheme - Department of Children and Youth Affairs	-	1,565	1,565	8,928	
Climate Justice Fund - Department of Children and Youth Affairs	24,525	-	24,525	24,400	
Creative Ireland	-	21,046	21,046	-	
The Dept.of Tourism, Culture, Arts, Gaeltacht, Sport and Media:Creative Ireland Youth Theatre Expan.	-	-	-	82,082	
	<u>454,459</u>	<u>22,611</u>	<u>477,070</u>	<u>543,648</u>	
5.3 OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €	
Membership Fees	4,351	-	4,351	6,132	
Publications	623	-	623	501	
Training Income	33,283	-	33,283	10,591	
	<u>38,257</u>	<u>-</u>	<u>38,257</u>	<u>17,224</u>	
5.4 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2024 €	2023 €	
Other Income	799	-	799	10,609	
	<u>799</u>	<u>-</u>	<u>799</u>	<u>10,609</u>	
6. EXPENDITURE					
6.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Expenditure on charitable activities	-	-	435,989	435,989	424,456
Projects and events	132,293	-	-	132,293	329,681
	<u>132,293</u>	<u>-</u>	<u>435,989</u>	<u>568,282</u>	<u>754,137</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 2024

6.2 SUPPORT COSTS	Charitable Activities €	2024 €	2023 €
Staff costs	334,070	334,070	329,187
Office costs	61,576	61,576	56,282
Audit	4,612	4,612	4,612
Professional fees	7,771	7,771	7,657
Covid expenses	1,283	1,283	3,863
General expenses	1,101	1,101	2,942
Depreciation	7,721	7,721	9,925
Fundraising and marketing costs	15,672	15,672	9,224
Board expenses	2,183	2,183	764
	<u>435,989</u>	<u>435,989</u>	<u>424,456</u>

7. ANALYSIS OF SUPPORT COSTS	2024 €	2023 €
Staff costs	334,070	329,187
Office costs	61,576	56,282
Audit	4,612	4,612
Professional fees	7,771	7,657
Covid expenses	1,283	3,863
General expenses	1,101	2,942
Depreciation	7,721	9,925
Fundraising and marketing costs	15,672	9,224
Board expenses	2,183	764
	<u>435,989</u>	<u>424,456</u>

8. NET INCOME	2024 €	2023 €
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	7,721	9,925
Auditor's remuneration: - audit services	4,612	4,612
	<u>4,612</u>	<u>4,612</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 2024

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2024</b>	2023
	<b>Number</b>	Number
Administration	<u>7</u>	<u>7</u>
The staff costs comprise:	<b>2024</b>	2023
	€	€
Wages and salaries	<b>262,846</b>	258,794
Social security costs	<b>29,010</b>	28,282
Pension costs	<b>12,187</b>	12,841
	<u><b>304,043</b></u>	<u>299,917</u>

**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:

	<b>2024</b>	2023
	€	€
Basic Pay	<b>102,322</b>	100,000
Employers PRSI	<b>11,331</b>	11,050
Pension Contributions	<b>2,750</b>	5,000
	<u><b>116,403</b></u>	<u>116,050</u>

**11. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment</b>	<b>Computer Equipment</b>	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 January 2024	30,763	52,182	82,945
Additions	2,425	-	2,425
At 31 December 2024	<u>33,188</u>	<u>52,182</u>	<u>85,370</u>
<b>Depreciation</b>			
At 1 January 2024	22,834	37,537	60,371
Charge for the financial year	2,460	5,261	7,721
At 31 December 2024	<u>25,294</u>	<u>42,798</u>	<u>68,092</u>
<b>Net book value</b>			
At 31 December 2024	<u><b>7,894</b></u>	<u><b>9,384</b></u>	<u><b>17,278</b></u>
At 31 December 2023	<u>7,929</u>	<u>14,645</u>	<u>22,574</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 2024

<b>12. DEBTORS</b>		<b>2024</b>	<b>2023</b>
		€	€
Trade debtors		9,180	4,235
Prepayments		4,775	5,040
Accrued Income		-	52,326
		<u>13,955</u>	<u>61,601</u>
<b>13. CASH AND CASH EQUIVALENTS</b>		<b>2024</b>	<b>2023</b>
		€	€
Cash and bank balances		6,316	33,369
Bank overdrafts		(13,732)	-
		<u>(7,416)</u>	<u>33,369</u>
<b>14. CREDITORS</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>		€	€
Amounts owed to credit institutions		13,732	-
Trade creditors		7,373	5,940
Taxation and social security costs		8,962	14,420
Other creditors		831	377
Accruals		4,452	4,453
Deferred Income		65,060	103,059
		<u>100,410</u>	<u>128,249</u>
<b>15. STATE FUNDING</b>			
<b>Agency</b>	<b>The Arts Council</b>		
Grant Programme	Strategic Funding		
Term	2024		
Total Fund	€300,000		
Received in the financial year	€195,000		
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 Department of Children, Equality, Disability, Integration, and Youth.</b>		
Grant Programme	Youth Service Grant Scheme		
Term	2024		
Total Fund	€129,934		
Received in the financial year	€129,934		
Recognised as income	€129,934		
Fund deferred or due at financial year end	€0		
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 2024

<b>Agency</b>	<b>The Department of Children, Equality, Disability, Integration, and Youth.</b>
Grant Programme	Youth Capital Funding Scheme 2024 for National Youth Organisations
Term	2024
Total Fund	€1,565
Received in the financial year	€1,565
Recognised as income	€1,565
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	2024
Total Fund	€24,525
Received in the financial year	€24,525
Recognised as income	€24,525
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	€21,046
Recognised as income	€21,046
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	Yes

**16. RESERVES**

	2024	2023
	€	€
At the beginning of the year	<b>(10,705)</b>	69,625
Deficit for the financial year	<b>(52,156)</b>	(80,330)
At the end of the year	<b>(62,861)</b>	(10,705)

**17. FUNDS**

**17.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2023	28,895	40,730	69,625
Movement during the financial year	(61,755)	(18,575)	(80,330)
At 31 December 2023	(32,860)	22,155	(10,705)
Movement during the financial year	(45,558)	(6,598)	(52,156)
At 31 December 2024	<b>(78,418)</b>	<b>15,557</b>	<b>(62,861)</b>

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

continued

for the financial year ended 31 December 2024

**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
<b>Restricted funds</b>					
Restricted	22,155	22,611	29,209	-	15,557
<b>Unrestricted funds</b>					
Unrestricted General	(32,860)	493,515	539,073	-	(78,418)
<b>Total funds</b>	<b>(10,705)</b>	<b>516,126</b>	<b>568,282</b>	<b>-</b>	<b>(62,861)</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. GOING CONCERN**

The company has incurred deficits in the last two years, however, the directors consider that the use of the going concern basis of accounting is appropriate because there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the company to continue as a going concern. The company continues to receive the support of the Arts Council and other funding partners and continues to monitor its cashflow and budgeting on an ongoing basis. There is a reasonable expectation that the company can continue to carefully monitor its cash flow to ensure that the company has sufficient funds to be able to meet its liabilities as they fall due for a period of at least 12 months from the date of signing the financial statements.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on

.....28/8/2025.....

