

Charity Registration No. 9410

Company Registration No. 191785

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
LEGAL AND ADMINISTRATIVE INFORMATION**

Directors	Sarah-Bragg Bolger Leish Burke Niall Cleary Emelie Fitzgibbon Antonia McTaggart Maire O'Higgins Fionn Woodhouse Conor Ryan (Appointed 30 August 2020) Geraldine Anne O'Brien (Appointed 3 June 2020)
Secretary	Maire O'Higgins
Company Number	191785
Charity Number	9410
CRA Number	20023492
Registered Office and Business Address	7 North Great George's Street Dublin 1 Ireland D01 X7Y8
Auditor	UHY Farrelly Dawe White Limited Unit 4A Fingal Bay Business Park Balbriggan Co.Dublin
Bankers	Bank of Ireland Sutton Dublin 13 Ireland

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THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The directors present their report and the audited financial statements for the year ended 31 December 2020.

Principal Activity

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

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

Financial review

The surplus for the year after providing for depreciation amounted to €12,984 (2019 €3,744 deficit).

At the end of the year, the company has assets of €188,508 (2019 €99,291) and liabilities of €147,706 (2019: €71,473). The net assets of the company have increased by €12,984.

Principal Risks and Uncertainties

The company is heavily reliant on government grants and to a lesser extent sponsorship in order to survive. If these revenue streams were to dry up or decrease significantly the company would struggle to pay its wages and other administration expenses.

Review of the Organisation

Since the year end, the organisation has had to deal with various matters of uncertainty such as COVID 19. This places many pressures on the organisation such as financial and governance risk. While funding is agreed for 2021, no such assurances are in place for periods beyond 2021. This poses a material risk for the organisation.

The organisation has also had to amend its operational strategy to conform to government measures in line with the public health recommendations in relation to "lockdown". In order to conform to the likes of social distancing, increased hygiene etc, the organisation has had to amend its strategy to allow its employees to adhere to these requirements. Additionally, the organisation has had to review and amend its planned programme for 2021. Postponing, altering and in some cases cancelling events. Due to the uncertain outcome of when the pandemic is likely to pass, the organisation has no clear sight of when these measures will be relieved.

All programme amendments to date have been notified to the organisation's principal funders who have agreed to honour funding commitments for 2021. The organisation has amended the annual budget accordingly and continues to keep this under review.

The directors will continue to monitor all public health and government updates to ensure that all information is available to make the best decisions for the organisation and its stakeholders. On the basis of the above the directors are satisfied the organisation can continue as a going concern.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Directors

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

Sarah-Bragg Bolger	
Leish Burke	
Emer Casey	(Resigned 4 September 2020)
Eimear Cheasty	(Resigned 3 June 2020)
Jennifer Coppinger	(Resigned 3 June 2020)
Niall Cleary	
Katherine Ferris	(Resigned 3 June 2020)
Emelie Fitzgibbon	
Antonia McTaggart	
Maire O'Higgins	
Fionn Woodhouse	
Conor Ryan	(Appointed 30 August 2020)
Geraldine Anne O'Brien	(Appointed 3 June 2020)

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Going Concern

The organisation meets its day-to-day working capital requirements through its cash balances. The current economic conditions continue to create uncertainty over the ability of the Charity to maintain the level of donations received. The organisation's forecasts and projections, taking account of reasonably possible changes in income activity show that the organisation are able to operate for the foreseeable future. After making enquiries, the executive committee have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

Therefore, these financial statements have been prepared on a going concern basis.

COVID-19

In March 2020 Youth Theatre Ireland closed the Youth Theatre Ireland office and facilitated all staff to work remotely throughout 2020 in compliance with government guidelines around COVID-19. Through the flexibility and support of our funders and stakeholders Youth Theatre Ireland adapted our programming, developed new programmes, and provided COVID-19 guidance to the youth theatre sector including confirming and relaying relevant public health measure information; providing guidance and templates; dealing with one-to-one enquiries from youth theatre leaders, arts officers, and venue managers. COVID-19 presented challenges for Youth Theatre Ireland in delivering our own programmes. These challenges highlighted areas in the organisation that need to be reviewed, including our staff handbook, remote working policies and our Child Safeguarding Policy and Procedures. Like all organisations COVID-19 has had a significant impact on Youth Theatre Ireland and youth theatre in Ireland but both the organisation and the sector adapted to meet these challenges and continued to offer young people in Ireland with access to youth theatre and a space to express themselves creatively.

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and Activities

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

PROGRAMMES

NATIONAL YOUTH DRAMA PROGRAMME

NATIONAL FESTIVAL OF YOUTH THEATRES

Due to COVID-19 restrictions, the National Festival of Youth Theatres took place online via Zoom, over 4 days from the 2nd – 5th of July. The festival involved 75 young people from 11 affiliated youth theatres. A team of 6 facilitators, 5 assistant facilitators and 9 Youth Theatre Ireland staff delivered 25 workshops for young people, 2 workshops for leaders, a youth theatre members' forum, a quiz, opening and closing ceremonies, and an open-mic and disco. Facilitators this year were Ciarán Gray, Ruth Lehane, Bob Kelly, Nick Kavanagh, Emma Fisher, and a Leaders' Workshop was offered with Annie Ryan. Delivering the festival online involved a steep learning curve for Youth Theatre Ireland, the leaders, facilitators, and the young people. Deciding the layout and programme for the online festival involved input from everyone involved, including young people. The learning process of providing youth theatre online proved invaluable for Youth Theatre Ireland and has helped us to adapt our own programmes and support our members to do the same.

YOUNG CRITICS PROGRAMME

Young Critics is an educational programme in theatre criticism for young people. The programme is designed to expand young people's appreciation of contemporary theatre and provide them with the tools to engage in a discourse about theatre from their unique perspective. In 2020 the Young Critics Programme moved online. Participants from affiliated youth theatres from across Ireland met between April and October on Zoom to develop their critical skills under the guidance of professional theatre critic Dr. Karen Fricker and Youth Theatre Ireland's Alan King. The culmination of the programme involved the young people engaging with several different online events at the Dublin Theatre Festival in October and discussing the work at a public panel discussion as part of the festival on Sunday, 11th October.

THE NATIONAL YOUTH THEATRE

In July 2020, the new 12-month cycle for the National Youth Theatre began. Following a selection process in which over 150 young people auditioned through Zoom, with call backs happening both virtually and in person, 16 Performing Ensemble members, 4 Design and Technical Theatre Ensemble members, and 2 Creative Associates were selected to take part in the 2021 National Youth Theatre. The twenty-two young Ensemble members will work with professional artistic and technical teams over 12 months, developing their individual and group performance and theatre-making skills. In an exciting addition to the Performers, the Design and Technical Theatre team and the Creative Associates make up the full NYT Ensemble. These new roles will ensure that young people will be involved in all aspects of the National Youth Theatre production, making theatre that is truly BY, WITH and FOR young people. Veronica Coburn returns as Artistic Director of the National Youth Theatre, with Kelly Phelan taking on the role of Producer for the programme. Playwright, and former member of Cabinteely Youth Theatre, Ciara Elizabeth Smyth will write the National Youth Theatre in 2021. The ensemble met virtually for the first time in October where they examined themes and ideas that will form the basis for the National Youth Theatre in 2021.

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

ARTICULATE YOUNG PLAYWRIGHT'S PROGRAMME

The ARTiculate Young Playwright's programme began online in April 2020 and the group of 21 young writers met monthly throughout the year with playwright Dylan Coburn Gray and Youth Theatre Ireland's Barry Morgan. A presentation of a selection of the work created by this group was performed by a group of professional actors at our Youth Theatre Practice Symposium on the 20th of November. Extra ARTiculate outreach sessions took place in November and December with Act Out YT, Courthouse YT, Giant Wolf YT, Kildare YT, Nenagh YT and UCC YT.

PLAYSHARE

Playshare 2020 consisted of a performance event as part of our online Symposium featuring some of the most loved Playshare texts of the last 40 years. Four plays were chosen to represent each of the last four decades and excerpts of these plays were performed by Giant Wolf Youth Theatre, Griese Youth Theatre, Roscommon County Youth Theatre and Rusty Frog Youth Theatre.

YOUTHTHEATRETUESDAYS

YouthTheatreTuesdays was a programme devised and developed as a direct response to the COVID-19 pandemic. These online sessions were a vital point of connection for the youth theatre sector throughout 2020 and allowed leaders to share their experience of operating a youth theatre in a pandemic, to access or offer peer support, and to acquire new skills for remote / blended delivery of youth theatre. This space also proved a vital information outlet for Youth Theatre Ireland to communicate key public health and youth work guidance to the sector. The programme will continue while restrictions are in place.

INTERNATIONAL PROGRAMME

BUZZ NETWORK

Our Creative Europe partnership project, The Buzz Network, launched in December 2019. Project partners include Youth Theatre Arts Scotland (Lead Partner); Youth Theatre Ireland; Rogaland Teater, Norway; Theater Bremen, Germany; and BRONKS, Belgium. The first Artists Lab was due to take place in Belgium in April 2020, but due to COVID-19 this was postponed. It was agreed that all travel-reliant and in-person elements associated with the BUZZ programme be postponed until an appropriate time. The BUZZ Network was granted a 12-month extension to the programme as a result of the pandemic and the steering group met regularly throughout 2020 to progress work on mapping youth theatre in Europe via a dedicated web portal.

TRAINING AND PROFESSIONAL DEVELOPMENT

YOUTH THEATRE PRACTICE SYMPOSIUM

Delivered in partnership with the Department of Theatre at University College Cork, the fifth annual Youth Theatre Practice Symposium took place online on the 20th and 21st of November, and was entitled "Youth Theatre @40 – A Youth Theatre Practice Symposium". The Symposium celebrated 40 years of youth theatre practice and explored the resilience of the youth theatre community in this extraordinary year. The Symposium offered participants a range of online workshops and thematic sessions over two days and an invitation to join the virtual audience for ARTiculate and Playshare 2020 to celebrate 40 years of writing for youth theatre.

QQI ACCREDITED TRAINING

As part of the Creative Ireland Youth Theatre Expansion programme, Youth Theatre Ireland are delivering two component modules of QQI Accredited Level 6 Training: 'Engaging with Drama' and 'Leadership'. These modules were due to be commence in March but were delayed due to COVID-19. The training was re-designed to be delivered entirely online and commenced with 21 participants in September 2020. The training will be delivered on a part-time basis until April 2021.

INCLUSION SEMINAR

Youth Theatre Ireland and AsIAm hosted an inclusion seminar on October 10th. This seminar was hosted online with a limit of 25 people and was oversubscribed. A downloadable resource, 'A Handbook for Youth Theatre Facilitators: Supporting Young People on the Autism Spectrum', was launched as part of the seminar. The feedback from the seminar and the resource for youth theatre leaders who wished to gain practical tools and advice for supporting the participation of young people with autism was very positive.

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

CLIMATE JUSTICE PROJECT

In June 2020, Youth Theatre Ireland was awarded funding under the Climate Justice Fund from the Department of Children, Equality, Disability, Integration and Youth. Youth Theatre Ireland commissioned professional playwright Jody O'Neill to work with Activate Youth Theatre in Cork to examine climate justice from a youth perspective. Through a collaborative process with young people across a series of youth drama workshops, they explored climate justice. This process was led by the playwright and a youth drama facilitator and featured an input from an Environmental Activist. The finished play, 'Fail, an Epic or An Epic Fail', was presented to Youth Theatre Ireland in December 2020. The play will become part of Youth Theatre Ireland's Playshare collection in December 2021.

ORGANISATIONAL CHANGES

NEW CHIEF EXECUTIVE

In July 2020, Michelle Carew stepped down as the Director of Youth Theatre Ireland. Michelle has been the Director of the organisation since 2011. After a recruitment process, Eoghan Doyle was appointed as the new Director of Youth Theatre Ireland in September 2020.

BOARD OF DIRECTORS

In 2020 Jen Coppinger, Eimear Cheasty, Kate Ferris, and Emer Casey stepped down from the Board of Directors of Youth Theatre Ireland. Geraldine O'Brien and Conor Ryan were appointed to the Board of Directors

SUPPORTS AND SERVICES

YOUTH THEATRE SUPPORTS AND GRANTS

In 2020 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. To support youth theatres during COVID-19 additional grants were offered, by application, to members and developing youth theatres. The COVID Relief Grant offered financial support to affiliated youth theatre groups re-opening in Autumn 2020. The COVID Relief Inclusion Grant supported young people's access to youth theatre and addressed exclusion on social or disability grounds. The Join In – Youth Theatre Inclusion Grant supported developing youth theatres operating in areas of social deprivation to help increase young people's access to youth theatre.

CREATIVE IRELAND YOUTH THEATRE EXPANSION PROGRAMME

The Youth Theatre Expansion Programme continued throughout 2020. With the supports of our partners in Creative Ireland the programme was adapted and extended until 2021 to allow the expansion programme to be completed. The Special Projects Officer continued to support the development of youth theatre groups in Dublin, Offaly, and Westmeath with Ballyfermot Youth Theatre, based in Dublin, other groups in Offaly and Westmeath at advanced stages of development.

OTHER SUPPORTS AND RESOURCES

- While in-person visits were limited in 2020 due to COVID-19, Youth Theatre Ireland staff continued to provide ongoing support and advice, by phone, email 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, National Quality Standards Framework, etc..
- Youth Theatre Ireland also developed COVID-19 specific supports for members including 'Back in the Circle: Guidance on Operating Affiliated Youth Theatres under COVID Public Health Measures'. This resource was developed to support affiliated youth theatres as they work to deliver services in line with the Department of Children, Equality, Disability, Integration and Youth's (DCEDIY's) 'Guidance for Youth Work Organisations - Informed by the Government's Resilience & Recovery 2020 - 2021: Plan for Living with COVID-19'.
- Continued to operate a Garda Vetting Consortium for members
- Assisted member youth theatres to participate in the National Quality Standards for Volunteer-led Youth Groups.
- 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.

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

PUBLICATIONS AND INFORMATION

- Youth Theatre Ireland continued to disseminate the following publications during 2020:
Laying the Foundations: a guide to youth drama facilitation
Step by Step Educational Drama
Step by Step Together – An Educational Drama Resource
- Issue 21 of the Youth Theatre Ireland journal was published in 2020, edited by Katie Martin.
- Ten issues of the Intermission e-newsletter were created and distributed in 2020
- www.youththeatre.ie continued to act as a key information point and portal for resources.

WEBSITE DEVELOPMENT

The re-development of youththeatre.ie began in June with Pixel Design being awarded the commission to re-develop the website. The role of the website as a platform for Resource Sharing and Practice Development is a key focus of the redevelopment. The new website will be launched in 2021.

STRATEGIC PLANNING

In May 2020, Youth Theatre Ireland began work on a new Strategic Plan. Youth Theatre Ireland engaged the services of Karan Thompson Consulting to work with the organisation in the development of the new Strategic Plan. The process has involved a series of individual interviews with key stakeholders including the Board of Directors, Youth Theatre Ireland staff, external stakeholders, and focus groups with young people from across the Youth Theatre Ireland membership. The Strategic Plan will be published in 2021.

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. In 2020 we remained an active member of key sectoral fora including NYCI, Theatre Forum, and Encountering the Arts Ireland (ETAI).

MEMBERSHIP

Two Youth Theatres affiliated in 2020:

Dreamstuff Youth Theatre (Kilkenny) and Flocking Arts Youth Theatre (Monaghan).

COMPLIANCE REPORT

Compliance with Funder Reporting Requirements

In 2020:

- 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 2020:

- Filed updates to the Register of Beneficial Ownership in compliance with Statutory Instrument 110/2019.
- Continued to work towards full implementation of SORP accounting standards for charities.
- Made lobbying returns via 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 2020 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'.
- Participated in an audit with POBAL of our activities funded under the Youth Service Grant Scheme in 2019.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Attendance at Board Meetings

<i>Name</i>	<i>Number of Board Meetings</i>	<i>Number of Board Meetings Attended</i>
Sarah Bragg-Bolger	5	5
Leish Burke	5	5
Emer Casey (Resigned 04/09/2020)	4	2
Eimear Cheasty (Resigned 03/06/2020)	3	3
Jennifer Coppinger (Resigned 03/06/2020)	3	3
Niall Cleary	5	5
Katherine Ferris (Resigned 03/06/2020)	3	2
Emelie FitzGibbon	5	0
Antonia McTaggart	5	4
Máire O'Higgins	5	4
Fionn Woodhouse	5	4
Conor Ryan (Appointed 30/08/2020)	1	1
Geraldine Anne O'Brien (Appointed 03/06/2020)	2	2

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Income from Principal Funders

Funder	Type/Scheme	Funding Period	Grants Deferred from Prior FYs	Cash Received FY 2020	Grants Recognised as Income in FY2020	Grants Deferred to FY 2021	Nature
The Arts Council / An Chomhairle Ealaíon	Arts Council of Ireland: Strategic Funding 2020	Jan- Dec 2020	€41,046	€159,138	€243,230	€10,000	Pay and General Administration, Service Provision
The Arts Council / An Chomhairle Ealaíon	Creative Europe Co-Funding Award 2020	Feb – Dec 2020	Not applicable	€0	€0	€4,250	Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Service Grant Scheme	Jan – Dec 2020	Not applicable	€111,347	€97,649	€0	Pay and General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Capital Funding Scheme 2020 for National Youth Organisations	Aug – Dec 2020	Not applicable	€15,745	€15,489	€0	General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Climate Justice Fund	Jan – Dec 2020	Not applicable	€4,800	€4,800	€0	Service Provision
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Creative Ireland Programme Scheme 2019/2020 (Youth Theatre Expansion)	Jun 2019 to Dec 2020	€6,279	€183,121	€189,400	€0	Pay and General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	LGBTI+ Capacity Building Initiative for Service Providers for Young People	Jan 2018 to Dec 2018	€156	€0	€0	€156	Pay and General Administration, Service Provision

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

During the year there was an underspend in relation to The Department of Children, Equality, Disability, Integration, and Youth Administered by Pobal funding of €13,954 (€13,698 from Youth Service Grant Scheme funding and €256 Youth Capital Funding Scheme 2020 for National Youth Organisations) respectively. Both amounts are repayable to the funder and repayment of these funds will be made this year. As a result, they are part of the Other Creditors amount at the year end.

Auditors

UHY Farrelly Dawe White Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provision of the European Communities (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to these payment terms.

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 Georges Street, Dublin 1.

Disclosure of Information to Auditor

So far as the directors 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.

The Directors' report was approved by the Board of Directors.



Niall Cleary

Dated: 30 May 2021



Maire O'Higgins

Dated:30 May 2021

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and 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 company as at the financial year end date end of the surplus or deficit of the company 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 for the company financial statements and then 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 company will continue in business`.

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

In so far as the directors are aware:

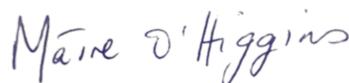
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- The directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the board



Niall Cleary

Dated: 30 May 2021



Maire O'Higgins

Dated:30 May 2021

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
INDEPENDENT AUDITOR'S REPORT
TO THE OF THE NATIONAL ASSOCIATION FOR YOUTH DRAMA**

Opinion

We have audited the financial statements of The National Association for Youth Drama Limited T/A Youth Theatre Ireland ('the company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements including a 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".

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its surplus for the 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 in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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 2 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE OF THE NATIONAL ASSOCIATION FOR YOUTH DRAMA**

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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 company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' 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 made. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE OF THE NATIONAL ASSOCIATION FOR YOUTH DRAMA**

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 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 company's internal control.
- Evaluate the appropriates of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 company'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 company 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.



Alison Gray (Statutory Auditor)
For and on behalf of UHY Farrelly Dawe White Limited

Chartered Certified Accountants
Statutory Auditor
Unit 4A
Fingal Bay Business Park
Balbriggan
Co.Dublin
30 May 2021

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds 2020 €	Restricted funds 2020 €	Total 2020 €	Total 2019 €
Income from:					
Charitable activities	3	350,475	247,805	598,280	489,762
Expenditure on:					
Charitable activities	4	340,621	243,155	583,776	492,000
Other activities		1,520	-	1,520	1,506
Total resources expended		<u>342,141</u>	<u>243,155</u>	<u>585,296</u>	<u>493,506</u>
Net income/(expenditure) for the year/ Net movement in funds		8,334	4,650	12,984	(3,744)
Fund balances at 1 January 2020		<u>7,420</u>	<u>20,398</u>	<u>27,818</u>	<u>31,562</u>
Fund balances at 31 December 2020		<u><u>15,754</u></u>	<u><u>25,048</u></u>	<u><u>40,802</u></u>	<u><u>27,818</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
BALANCE SHEET**

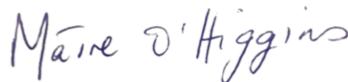
AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		€	€	€	€
Fixed assets					
Tangible assets	7		24,984		21,582
Current assets					
Debtors	8	85,208		6,773	
Cash at bank and in hand		78,316		70,936	
		<u>163,524</u>		<u>77,709</u>	
Creditors: amounts falling due within one year	9	<u>(147,706)</u>		<u>(71,473)</u>	
Net current assets			15,818		6,236
Total assets less current liabilities			<u>40,802</u>		<u>27,818</u>
Income funds					
Restricted funds			25,048		20,398
Unrestricted funds			15,754		7,420
			<u>40,802</u>		<u>27,818</u>

The financial statements were approved by the board on 30 May 2021



Niall Cleary
Director



Maire O'Higgins
Director

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 €	€	2019 €	€
Cash flows from operating activities					
Cash generated from operations	14		19,247		52,064
Investing activities					
Purchase of tangible fixed assets		(10,472)		(14,084)	
Proceeds on disposal of tangible fixed assets		(1,395)		(3,195)	
Net cash used in investing activities			(11,867)		(17,279)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			7,380		34,785
Cash and cash equivalents at beginning of year			70,936		36,151
Cash and cash equivalents at end of year			<u>78,316</u>		<u>70,936</u>

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

General Information

The National Association for Youth Drama Limited T/A Youth Theatre Ireland is a company limited by guarantee incorporated in the Republic of Ireland. 7 North Great Georges Street, Dublin 1, Ireland is the registered office, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

1 Accounting Policies

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

Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

The company has applied the recommendations contained in Charities Statement of Recommended Practice (FRS 102) effective 1 January 2015.

Income

Income is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Income comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Format of the financial statements

As the company does not trade for the acquisition of gain by its members, the directors have determined that the preparation of a Statement of Financial Activities account for the surplus or shortfall for the year rather than a Profit & Loss account is appropriate as provided for in section 291 (5) of the 2014 Act. Similarly, the Balance Sheet is presented in accordance with Format 1 as set out in the Schedule to the 2014 Act.

Fund Accounting

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

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

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

General Information

(Continued)

Income Resources

Income from donations, gifts and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. This includes donations, gifts, bequests, income from donation of assets and membership income.

Income from charitable Activities also includes any grant income received to carry on the charitable purpose of the organisation. This income may be classified as restricted or unrestricted dependant on the conditions included in each agreement.

Grants from governments and institutional donors are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred and there is reasonable certainty of receipt.

Resources Expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performances related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Expenditure of Raising Funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Support costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the organisation.

Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the company can continue to adopt the going concern basis of accounting in preparing the financial statements.

Tangible fixed assets

Property, plant and equipment 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 property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures and fittings	12.5% Straight Line
Computers	12.5% Straight Line & 20% Straight Line

The carrying values of property, plant and equipment are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Receivables

Receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

General Information

(Continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Payables.

Payables

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.

Taxation

As a result of the company's charitable status, no charge to corporation tax arises under the provisions of Section 207 of the Taxes Consolidation Act, 1997.

Employee benefits

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

Short term benefits

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.

Defined contribution pension plans

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.

Foreign exchange

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

2 Critical accounting estimates and judgements

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.

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. 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.

DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present a Statement of Financial Activities instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

3 Income Resources

	Unrestricted 2020 €	Restricted 2020 €	Total 2020 €	Total 2019 €
Arts Council of Ireland: Strategic Funding 2019	-	-	-	257,500
Arts Council of Ireland: Strategic Funding 2020	243,230	-	243,230	12,000
Youth Service Grant Scheme - Department of Children and Youth Affairs	97,649	-	97,649	107,064
Youth Capital Funding Scheme - Department of Children and Youth Affairs	-	-	-	17,020
Capital Grant Scheme - Department of Children and Youth Affairs	-	15,489	15,489	-
Climate Justice Fund - Department of Children and Youth Affairs	-	4,800	4,800	-
Membership Fees	3,510	-	3,510	3,480
Publications	386	-	386	1,130
Other Income	-	-	-	1,235
Sponsorship/Fundraising/Donations	4,650	36,143	40,793	7,071
International Grants	-	-	-	-
Training Income	1,050	-	1,050	10,596
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media: Creative Ireland Programme Scheme 2018/2019	-	-	-	22,680
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media: Creative Ireland Programme Scheme 2019/2020	-	-	-	29,514
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media: Creative Ireland Youth Theatre Expansion	-	189,400	189,400	-
Department of Children, Equality, Disability, Integration, and Youth LGBTI+ Capacity Building Initiative for Service Providers for Young People	-	-	-	566
The Department of Culture, Heritage & the Gaeltacht: 2019 Co-operation with Northern Ireland Funding Scheme	-	-	-	4,392
National Festival of Youth Theatre Income	-	-	-	1,195
National Youth Theatre Income	-	-	-	14,319
Buzz Network	-	473	473	-
In Kind Income	-	1,500	1,500	-
	<u>350,475</u>	<u>247,805</u>	<u>598,280</u>	<u>489,762</u>

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

4 Resources Expended

	Unrestricted 2020 €	Restricted 2020 €	Total 2020 €	Total 2019 €
Wages and Salaries	180,450	64,424	244,874	209,597
Employer PRSI contributions	19,748	7,119	26,867	22,759
Staff defined contribution pension costs	8,527	2,432	10,959	8,168
Staff training	206	-	206	405
Staff taxsaver tickets	-	-	-	1,830
Projects & Events	65,954	118,444	184,398	175,744
Staff Welfare	6,150	-	6,150	-
Staff recruitment costs	756	-	756	-
Rent payable	13,184	5,651	18,835	16,500
Insurance	2,991	1,282	4,273	3,843
Repairs and Maintenance	3,345	1,023	4,368	13,467
Printing, postage and stationery	3,030	1,375	4,405	7,200
Telephone	1,933	575	2,508	2,553
Computer costs	7,097	21,855	28,952	5,876
Travelling expenses	2,001	-	2,001	4,485
Internet/web	-	-	-	661
Light & Heat	1,272	407	1,679	-
Accountancy	415	178	593	1,060
Audit	2,746	1,177	3,923	4,859
Consultancy	10,218	-	10,218	800
Bank charges	316	114	430	709
Other charges	-	-	-	539
Fundraising expenses	5	-	5	262
Marketing expenses	209	9,600	9,809	1,710
Canteen	334	125	459	522
General expenses	3,712	1,468	5,180	3,849
Coivd expenses	2,631	485	3,116	-
Subscriptions	1,792	-	1,792	990
Depreciation of property, plant & equipment	282	2,161	2,443	2,103
Depreciation of computer equipment	1,242	3,260	4,502	3,198
Profit on disposal	75	-	75	(1,689)
	<u>340,621</u>	<u>243,155</u>	<u>583,776</u>	<u>492,000</u>
Other Activities				
Board Expenses	1,520	-	1,520	1,506
	<u>342,141</u>	<u>243,155</u>	<u>585,296</u>	<u>493,506</u>

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

5 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Administration	8	7
	<u> </u>	<u> </u>

Employment costs

	2020	2019
	€	€
Wages and salaries	244,874	209,597
Social security costs	26,867	22,759
Other pension costs	10,959	8,168
	<u> </u>	<u> </u>
	<u>282,700</u>	<u>240,524</u>

There were no employees whose annual remuneration was €60,000 or more.

6 Remuneration of key management personnel

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

	2020	2019
	€	€
Aggregate compensation	91,188	97,466
	<u> </u>	<u> </u>

No employees were remunerated over €60,000.

Directors are not remunerated for their role on the board.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

7 Tangible fixed assets

	Fixtures and fittings €	Computers €	Total €
Cost			
At 1 January 2020	22,153	27,617	49,770
Additions	2,965	7,507	10,472
Disposals	(242)	(130)	(372)
	<u>24,876</u>	<u>34,994</u>	<u>59,870</u>
Depreciation and impairment			
At 1 January 2020	11,748	16,440	28,188
Depreciation charged in the year	2,443	4,502	6,945
Eliminated in respect of disposals	(166)	(81)	(247)
	<u>14,025</u>	<u>20,861</u>	<u>34,886</u>
Carrying amount			
At 31 December 2020	<u>10,851</u>	<u>14,133</u>	<u>24,984</u>
At 31 December 2019	<u>10,405</u>	<u>11,177</u>	<u>21,582</u>

8 Debtors

	2020 €	2019 €
Amounts falling due within one year:		
Other debtors and accrued income	82,395	103
Prepayments	2,813	6,670
	<u>85,208</u>	<u>6,773</u>

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

9 Creditors: amounts falling due within one year

	Notes	2020 €	2019 €
Other taxation and social security		6,822	4,482
Deferred Income		92,467	49,025
Trade creditors		23,536	9,921
Other creditors		15,512	1,682
Accruals		9,369	6,363
		<u>147,706</u>	<u>71,473</u>

The board confirms that the organisation held an active tax clearance certificate.

The National Association for Youth Drama Limited T/A Youth Theatre Ireland is compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar type Payments".

10 Contingent liabilities

The National Association for Youth Drama Limited T/a Youth Theatre Ireland has a contingent liability to the sum of €25,000 in relation to their Visa Business Card with the Bank of Ireland.

11 Events after the reporting date

At the date of signing these financial statements, Ireland is beginning to emerge from the COVID-19 pandemic. While there is no clear indication of the ramifications of the virus and its implication for the charity, the organisation's core funders remain committed to Youth Theatre Ireland, and the organisation continues adapting to meet the challenges the virus presents and to offer young people in Ireland with access to youth theatre activities. Youth Theatre Ireland continues to conform to all public health measures and government recommendations regarding its services and operations. The directors continue to act on instruction from these sources.

12 Capital commitments

The company had no material capital commitments at the year-end 31 December 2020.

13 Related party transactions

During the year there were a number of transactions with the directors and some companies that are considered a related party due to common directorship.

The transactions with the directors are all on an arm's length basis and were as follows:

- Directors and their related companies were charged membership fees of €510 during the year.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

14 Cash generated from operations	2020	2019
	€	€
Surplus/(deficit) for the year	12,984	(3,744)
Adjustments for:		
Loss on disposal of tangible fixed assets	1,520	1,506
Depreciation and impairment of tangible fixed assets	6,945	5,301
Movements in working capital:		
(Increase)/decrease in debtors	(78,435)	4,158
Increase/(decrease) in creditors	32,791	(4,182)
Increase in deferred income	43,442	49,025
Cash generated from operations	<u>19,247</u>	<u>52,064</u>
15 Analysis of changes in net funds		
The company had no debt during the year.		

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

16 Grants and other income

Funder	Type/Scheme	Funding Period	Grants Deferred from Prior FYs	Cash Received FY 2020	Grants Recognised as Income in FY2020	Grants Deferred to FY 2021	Nature
The Arts Council / An Chomhairle Ealaíon	Arts Council of Ireland: Strategic Funding 2020	Jan- Dec 2020	€41,046	€159,138	€243,230	€10,000	Pay and General Administration, Service Provision
The Arts Council / An Chomhairle Ealaíon	Creative Europe Co-Funding Award 2020	Feb – Dec 2020	Not applicable	€0	€0	€4,250	Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Service Grant Scheme	Jan – Dec 2020	Not applicable	€111,347	€97,649	€0	Pay and General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Capital Funding Scheme 2020 for National Youth Organisations	Aug – Dec 2020	Not applicable	€15,745	€15,489	€0	General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Climate Justice Fund	Jan – Dec 2020	Not applicable	€4,800	€4,800	€0	Service Provision
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Creative Ireland Programme Scheme 2019/2020 (Youth Theatre Expansion)	Jun 2019 to Dec 2020	€6,279	€183,121	€189,400	€0	Pay and General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	LGBTI+ Capacity Building Initiative for Service Providers for Young People	Jan 2018 to Dec 2018	€156	€0	€0	€156	Pay and General Administration, Service Provision

During the year there was an underspend in relation to The Department of Children, Equality, Disability, Integration, and Youth Administered by Pobal funding of €13,954 (€13,698 from Youth Service Grant Scheme funding and €256 Youth Capital Funding Scheme 2020 for National Youth Organisations) respectively. Both amounts are repayable to the funder and repayment of these funds will be made this year. As a result, they are part of the Other Creditors amount at the year end.

**THE NATIONAL ASSOCIATION FOR YOUTH DRAMA
T/A YOUTH THEATRE IRELAND
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2020***

17 Approval of financial statements

The financial statements were approved by the board on 30 May 2021.