

**The National Association for Youth Drama T/A Youth Theatre Ireland**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2022**

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

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

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

### **Directors**

Fionn Woodhouse  
Marie O'Higgins  
Sarah Marion Bragg-Bolger  
Conor Ryan  
Julie O'Leary  
Barry McSkeane  
Emile Daly (Appointed 6 October 2022)  
Annie Hoey (Appointed 27 October 2022)  
Calvin Magee (Appointed 27 October 2022)  
Kate Brady (Appointed 27 October 2022)  
Niall Cleary (Resigned 27 October 2022)  
Leish Burke (Resigned 6 October 2022)

### **Company Secretary**

Barry McSkeane (Appointed 27 October 2022)  
Maire O'Higgins (Resigned 27 October 2022)

### **Charity Number**

9410

### **Charities Regulatory Authority Number**

20023492

### **Company Number**

191785

### **Registered Office and Principal Address**

7 North Great George's Street  
Dublin 1  
D01 X7Y8

### **Auditors**

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

### **Bankers**

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 2022

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 2022.

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 2022.

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

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

### **Mission, Objectives and Strategy**

#### **Objectives**

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

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

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

#### **Compliance Report**

##### **Compliance with Funder Reporting Requirements**

In 2022:

- 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 2022:

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

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

for the financial year ended 31 December 2022

### Attendance at Board meetings

Name	Number of Board Meetings	Number of Board Meetings Attended
Sarah Bragg Bolger	5	4
Kate Brady	1	1
Leish Burke	4	2
Niall Cleary	4	2
Emile Daly	2	2
Annie Hoey	1	1
Calvin Magee	1	1
Barry McSkeane	5	3
Máire O'Higgins	5	5
Julie O'Leary	5	5
Fionn Woodhouse	5	4
Conor Ryan	5	4

### Review of Activities, Achievements and Performance

#### NATIONAL YOUTH DRAMA PROGRAMME

#### NATIONAL FESTIVAL OF YOUTH THEATRES

The National Festival of Youth Theatres took place in-person in Kilkenny College from the 4th to 8th of July. For 2022 the festival was reduced to 4 days to support people to re-engage with in-person activities. 96 young people from 12 youth theatre groups took part in the festival this year. Participating youth theatres were, Dublin Youth Theatre, Kildare Youth Theatre, Dreamstuff Youth Theatre, Sligo Youth Theatre, Backstage Youth Theatre, Mr. Sands Youth Theatre, County Limerick Youth Theatre, POD Youth Theatre, Act Out Youth Theatre, Roscommon County Youth Theatre, WACT Youth Theatre, Droichead Youth Theatre. Prior to the festival, each group worked with one or two other participating groups in an online partnership project to develop relationships ahead of the festival. This was a project element we retained from the online festivals in 2020 and 2021. Facilitators at the festival were Graham O'Neill, Maxine Acton, Cathal Thornton, Gary Mullen, and Calantha Forde. The festival also had a social programme which included a treasure hunt, onsite theatre performance and disco. There was also a leader's programme, which focused on skills sharing and wellbeing.

#### YOUNG CRITICS PROGRAMME

16 Young Critics took part in our Young Critics Programme in 2022, facilitated by the Youth Theatre Ireland team and Dr. Karen Fricker. After initially meeting online the Young Critics attended the Cork Midsummer Festival in June, with a young critic's panel taking place on the 23rd of June in the Crawford Gallery. The Young Critics met again in October for the final weekend of their 2022 programme. The participants attended Elles Vivent, Lost Lear, and How to be a Dancer during the Dublin Theatre Festival and discussed these productions at the annual young critics panel, chaired by Dr. Karen Fricker at the Dublin Theatre Festival on the 9th of October.

#### THE NATIONAL YOUTH THEATRE

Part of the 5-year vision for the National Youth Theatre is to have the National Youth Theatre Production written by a young person. Eimear Hussey was selected from the ARTiculate programme to write the 2022 / 2023 NYT play. This followed a shortlisting and interview process. Niall Cleary was appointed as the Director for the 2022 / 2023 production of the National Youth Theatre. Auditions took place over the summer, with initial workshops taking place in Dublin, Cork, and Galway. These 1st round audition workshops catered to 140 young people from 30 youth theatres across the country. From these 140 young people 44 were asked to return for 2nd round auditions on the 17th and 18th of September in Dublin. From these workshops 16 young people have been chosen as the Performance Ensemble for the upcoming National Youth Theatre. On the 24th of September, an audition workshop, led by Jack Scullion and the National Programme Co-Ordinator, took place to identify the 3 young people to become the Design and Tech Ensemble. All members of the ensemble attended a 5-day residential event from the 31st of October to 4th November in Maynooth University, where they worked with the core artistic team and explored themes for the 2023 production.

The NYT Ensemble for 2023 are:

#### Performance Ensemble

- Isobel Koppe, Macnas Youth Theatre, Galway
- Jack Murphy, Dreamstuff Youth Theatre, Kilkenny
- Richie McDonnell, Activate Youth Theatre, Cork
- Anna Scott, Cork School of Music Youth Theatre, Cork
- Evie Paul, Griesse Youth Theatre, Kildare
- Amelie Prone, Kildare Youth Theatre, Kildare
- Setanta Flood, Backstage Youth Theatre, Longford
- Leah Sheridan, Waterford Youth Arts, Waterford
- Jasmine Walsh, Co. Limerick Youth Theatre, Limerick

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

for the financial year ended 31 December 2022

- Faith O'Lasgoba, Kildare Youth Theatre, Kildare
- Eoin Gilmartin, Limerick City Youth Theatre, Limerick
- Andrew Keegan, Fracture Youth Theatre, Tipperary
- Eoghan Flanagan, Droichead Youth Theatre, Louth
- Conall Sheerin, Monaghan Youth Theatre, Monaghan
- Millie Bolger, Dublin Youth Theatre, Dublin
- Noreen Angozi, UCC Youth Theatre, Cork

Design & Technical Ensemble

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

### **YOUTH BOARD PROGRAMME**

The newly designed Youth Board Programme began in February. 11 participants from youth theatres across Ireland worked with Cathal Thornton throughout the year on a number of key areas; The Youth Board selected the theme of 'Change' for the 2022 National Festival, designed and delivered the Youth Theatre Members Forum, launched the inaugural Youth Board Grant Scheme and presented at the Whole Organisation Planning day in December.

### **CRIUNNIÚ NA NÓG 2022**

Youth Theatre Ireland participated in the annual Cruinniú na nÓg programme in 2022, with over 50 events taking place with affiliated youth theatre groups across Ireland. Making Waves Youth Theatre were part of the national Cruinniú na nÓg advertising in 2022 and an article in the Irish Times focused on the benefits of youth theatre and in particular, youth theatre alumni who have gone on to have successful careers outside of the Arts

### **PATHWAYS TO PROFESSIONALISM**

Pathways to Professionalism was a new programme developed in 2022 to support youth theatre members who are interested in entering into a career in the professional theatre sector. In July we partnered with Dublin Fringe Festival to provide a training and internship programme for young artists interested in design and technical careers in theatre. This programme took place over 5 days in July, with 12 participants working with Jack Scullion, Susie Cummins, and Martha Knight across different areas of Design and Technical skills in Theatre. 2 of the participants on the programme went on to work as Creative Assistants on a production by Hot Brown Honey as part of our partnership with Dublin Fringe Festival in September.

### **SCRIPTS FESTIVAL COLLABORATION**

In 2022 we partnered SCRIPTS, Ireland's Playwriting Festival to develop new plays for youth theatre members aged 11-14 years old. This development opportunity was made available to 3 playwrights under the George B. Miller award. The successful playwrights received dramaturgical support and feedback from industry professionals, to assist them in with crafting their play from initial ideas to page onto the stage. 3 youth theatre groups performed extracts from the 3 selected plays as part of this collaboration at the Playshare event as part of our Symposium in November.

### **INTERNATIONAL PROGRAMME**

#### **BUZZ NETWORK**

In 2022, in-person activities for the BUZZ network recommenced with Artist Labs taking place in Belgium (April) and Germany (October). 4 youth theatre artists from Ireland were selected to participate in the labs which focused on Co-Creation and Empowering Young People (Belgium) and Form and Aesthetics of Co-Creating with Young People (Germany).

### **TRAINING AND PROFESSIONAL DEVELOPMENT**

#### **YOUTH THEATRE ROADSHOW**

To assist with the development work of Youth Theatre Ireland, the Deputy Director developed the Youth Theatre Roadshow. The Roadshow offers an insight, through practical demonstrations and discussion, into youth theatre practice and positive impact youth theatre can have on young people. Working with local stakeholders, the Youth Theatre Roadshow took place in Mayo, Cork, Kerry, and Galway in 2022.

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

Our annual Symposium, in partnership with UCC, took place on the 18th and 19th of November. Titled, Supporting Inclusion in Youth Theatre à A Youth Theatre Practice Symposium, the programme contained a series of presentations and workshops around creating a more inclusive youth theatre space. Along with informal networking opportunities for participants, excerpts from 3 new plays developed as part of our collaboration with Scripts Ireland were presented along with the launch of our local and national wellbeing resources.

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

for the financial year ended 31 December 2022

### **QQI ACCREDITED TRAINING**

16 participants graduated from our 2020 / 2021 accredited training programme in February, with the graduation event taking place in Wynne's Hotel and attended by Creative Ireland director Tania Banotti. 2021 / 2022 course participants completed their level 6 modules in Engaging with Drama and Leadership in May 2022. All participants passed the training programme and will graduate in early 2023. We had a record number of applicants for our 2022 / 2023 Drama Facilitation training course, which commenced in September. We had 65 applicants for the course, which is the largest number of applicants for this course to date. From these 65, following short listing and interviews, 24 participants were selected. They represent practitioners from across Ireland, and within our targeted areas for development (Kerry, Cork, Offaly, Galway, Donegal).

### **QQI Re-engagement**

As part of our quality standards, Youth Theatre Ireland took part in a re-engagement process with QQI. This re-engagement process examines the QA processes and procedures Youth Theatre Ireland have in place to ensure high quality training for participants. Youth Theatre Ireland worked extensively on the re-engagement process, meeting with the QQI assessment panel in December. The outcome of the panels assessment will be communicated in early 2023, with a 6 month timeline to review and implement any changes recommended by the panel. The process was extremely worthwhile and as part of our long term re-assessment of our organisational QA procedures, we will be implementing elements of the QQI QA processes across the organisation over the coming years.

### **LEADING ONâ**

Leading Onâ, our residential training for youth theatre leaders, took place in June, facilitated by Oonagh McLaughlin. Feedback from the 18 participants was universally positive, confirming the importance of this training programme for youth theatre leaders across Ireland.

### **WHOLE ORGANISATION MEETING**

In December members of the staff team, board and youth board took part in a Whole Organisation Meeting. This meeting, facilitated by Susan Coughlan, examined Youth Theatre Ireland's programmes and our shared vision for the future of youth theatre in Ireland

### **Financial Review**

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

### **Financial Results**

At the end of the financial year the charity has assets of €203,082 (2021 - €226,701) and liabilities of €133,457 (2021 - €146,880). The net assets of the charity have decreased by €(10,196).

### **Principal Risks and Uncertainties**

As Ireland and the world began to emerge from the COVID19 pandemic in 2022, it was very positive to see a return to in-person youth theatre activities and our own national programmes. In 2023, with a full return to in-person activities we have had to account for increased facilitator and welfare staff costs to provide additional support to young people attending our programmes and increased accommodation, food and transport costs due to cost of living increases. The Directors of Youth Theatre Ireland believe that the main risks associated with delivery of our programmes are budgetary and focus on:

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

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

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

for the financial year ended 31 December 2022

### **Directors and Secretary**

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

Fionn Woodhouse  
Marie O'Higgins  
Sarah Marion Bragg-Bolger  
Conor Ryan  
Julie O'Leary  
Barry McSkeane  
Emile Daly (Appointed 6 October 2022)  
Annie Hoey (Appointed 27 October 2022)  
Calvin Magee (Appointed 27 October 2022)  
Kate Brady (Appointed 27 October 2022)  
Niall Cleary (Resigned 27 October 2022)  
Leish Burke (Resigned 6 October 2022)

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;

Barry McSkeane (Appointed 27 October 2022)  
Maire O'Higgins (Resigned 27 October 2022)

### **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**

#### **STAFF AND ORGANISATIONAL CHANGES**

Following a recruitment process, Rebecca Feely was appointed as the National Programme Co-Ordinator in April. Following the resignation of the Child Protection and Welfare Officer in June and following a recruitment process, Cathal Thornton was appointed as the newly titled Child Protection and Wellbeing Officer in October.

### **BOARD OF DIRECTORS**

In 2022 Leish Burke and Niall Cleary stepped down from the Board of Directors of Youth Theatre Ireland. Emile Daly, Annie Hoey, Calvin Magee and Kate Brady were appointed to the Board of Directors.



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

for the financial year ended 31 December 2022

### **Supports and Services**

#### **YOUTH THEATRE SUPPORTS AND GRANTS**

In 2022 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 was relaunched in September with an updated GoSeeYT grant and the inaugural Youth Board Grant. With thanks to funding as part of the Creative Ireland Youth Theatre Expansion programme, youth theatres availed of Cost of Living and access grants to support their groups and young people who would not ordinarily be able to access youth theatre.

#### **LEADERS EAP PROGRAMME**

In September we put in place an Employee Assistance Programme for all our leaders of affiliated youth theatres. The scheme extends to the leader, their spouse / partner, and any dependants over 16.

#### **OTHER SUPPORTS AND RESOURCES**

- Throughout 2022, 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, National Quality Standards Framework, etc.
- 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.
- Child Protection training for members
- First aid training for staff, facilitators and youth theatre leaders
- As well as providing services to our affiliated youth theatres, Youth Theatre Ireland also provided development support to a wide range of youth drama groups.

#### **PUBLICATIONS AND INFORMATION**

- Youth Theatre Ireland continued to disseminate the following publications during 2022:  
Laying the Foundations: a guide to youth drama facilitation  
Step by Step Educational Drama  
Step by Step Together â An Educational Drama Resource
- Twelve issues of the Intermission e-newsletter were created and distributed in 2021
- 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. In 2022 we developed key relationships with Ealaín na Gaeltachta to develop youth theatre groups operating through Irish.

### **Membership**

Three Youth Theatres affiliated in 2022:

DLR Mill Youth Theatre, Shout Out Youth Theatre and Macnas Spectacle Youth Theatre.

### **Auditors**

KSi Faulkner Orr Limited, were appointed auditors by the directors to fill the casual vacancy and they have expressed 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.

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

for the financial year ended 31 December 2022

### **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 19th June 2023 and signed on its behalf by:

DocuSigned by:  
Conor Ryan  
Conor Ryan  
Director  
9B794ABEA1EE49F...  
DocuSigned by:  
Barry M. Skeane  
Barry McSkeane  
Director  
2C886FFEC92C4CA...

## **The National Association for Youth Drama T/A Youth Theatre Ireland DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2022

The directors are responsible for preparing 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 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;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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.

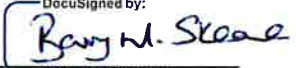
The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined 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 19th June 2023 and signed on its behalf by:

DocuSigned by:  
  
Conor Ryan  
Director  
9B794ABEA1EE49F...

DocuSigned by:  
  
Barry McSkeane  
Director  
2C666FFEC92C4CA...

## **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 for the financial year ended 31 December 2022 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 2022 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", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 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 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.

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

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

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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.

In our opinion 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.

## **INDEPENDENT AUDITOR'S REPORT**

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

#### **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 company. We have nothing to report in this regard.

#### **Respective responsibilities**

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

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

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, 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.

##### **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 any 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

19/06/2023

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

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Donations and legacies	4.1	-	25,000	25,000	-	60,207	60,207
Charitable activities							
- Grants from governments and other co-funders	4.2	427,796	135,717	563,513	382,144	208,011	590,155
Other trading activities	4.3	30,585	-	30,585	21,951	-	21,951
Other income	4.4	2,440	-	2,440	8,504	-	8,504
<b>Total income</b>		<b>460,821</b>	<b>160,717</b>	<b>621,538</b>	<b>412,599</b>	<b>268,218</b>	<b>680,817</b>
<b>Expenditure</b>							
Charitable activities	5.1	486,333	145,401	631,734	373,946	267,852	641,798
<b>Net income/(expenditure)</b>		<b>(25,512)</b>	<b>15,316</b>	<b>(10,196)</b>	<b>38,653</b>	<b>366</b>	<b>39,019</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(25,512)</b>	<b>15,316</b>	<b>(10,196)</b>	<b>38,653</b>	<b>366</b>	<b>39,019</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2022	15	54,407	25,414	79,821	15,754	25,048	40,802
<b>Balances carried forward at 31 December 2022</b>		<b>28,895</b>	<b>40,730</b>	<b>69,625</b>	<b>54,407</b>	<b>25,414</b>	<b>79,821</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 19th June 2023 and signed on its behalf by:

DocuSigned by:  
  
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**Conor Ryan**  
 Director

DocuSigned by:  
  
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**Barry McSkeane**  
 Director

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

### BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	10	28,060	22,766
<b>Current Assets</b>			
Debtors	11	22,199	10,968
Cash at bank and in hand		152,823	192,967
		175,022	203,935
<b>Creditors: Amounts falling due within one year</b>	12	(133,457)	(146,880)
<b>Net Current Assets</b>		41,565	57,055
<b>Total Assets less Current Liabilities</b>		69,625	79,821
<b>Funds</b>			
Restricted funds		40,730	25,414
General fund (unrestricted)		28,895	54,407
<b>Total funds</b>	15	69,625	79,821

Approved by the Board of Directors on 19th June 2023 and signed on its behalf by:

DocuSigned by:  
  
 \_\_\_\_\_  
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Conor Ryan  
Director

DocuSigned by:  
  
 \_\_\_\_\_  
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Barry McSkeane  
Director



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

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(10,196)	39,019
Adjustments for:			
Depreciation		8,114	7,446
		(2,082)	46,465
Movements in working capital:			
Movement in debtors		(11,231)	74,240
Movement in creditors		(13,423)	(826)
Cash generated from operations		(26,736)	119,879
<b>Cash flows from investing activities</b>			
Payments to acquire tangible assets		(13,408)	(5,228)
<b>Net increase in cash and cash equivalents</b>		<b>(40,144)</b>	<b>114,651</b>
<b>Cash and cash equivalents at 1 January 2022</b>		<b>192,967</b>	<b>78,316</b>
<b>Cash and cash equivalents at 31 December 2022</b>	17	<b>152,823</b>	<b>192,967</b>

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

for the financial year ended 31 December 2022

### **1. GENERAL INFORMATION**

The National Association for Youth Drama T/A Youth Theatre Ireland is a company limited by guarantee incorporated in the Republic of 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 2022 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.

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

continued

for the financial year ended 31 December 2022

### **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 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

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

continued

for the financial year ended 31 December 2022

### 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.

### 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 company'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. INCOME

### 4.1 DONATIONS AND LEGACIES

	Unrestricted Funds €	Restricted Funds €	2022 €	2021 €
Sponsorship/Fundraising/Donations	-	25,000	25,000	60,207

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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

4.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
	Arts Council of Ireland: Strategic Funding	300,245	3,400	303,645	325,230	
	Youth Service Grant Scheme - Department of Children and Youth Affairs	120,666	-	120,666	116,914	
	Department of Children, Equality, Disability, Integration, and Youth	-	-	-	20,000	
	Capital Grant Scheme - Department of Children and Youth Affairs	-	13,940	13,940	-	
	Climate Justice Fund - Department of Children and Youth Affairs	6,885	-	6,885	1,759	
	The Dept.of Tourism, Culture, Arts, Gaeltacht, Sport and Media:Creative Ireland Youth Theatre Expan.	-	118,377	118,377	126,252	
		427,796	135,717	563,513	590,155	
4.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
	Membership Fees	3,005	-	3,005	2,525	
	Publications	2,636	-	2,636	256	
	Training Income	24,944	-	24,944	19,170	
		30,585	-	30,585	21,951	
4.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2022	2021	
		€	€	€	€	
	Other Income	2,440	-	2,440	8,504	
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		€	€	€	€	€
	Expenditure on charitable activites	-	-	396,927	396,927	394,193
	Projects and events	234,807	-	-	234,807	247,605
		234,807	-	396,927	631,734	641,798

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

continued

for the financial year ended 31 December 2022

<b>5.2 SUPPORT COSTS</b>	<b>Charitable Activities €</b>	<b>2022 €</b>	<b>2021 €</b>
Staff costs	305,060	305,060	281,932
Office costs	59,648	59,648	47,653
Audit	3,936	3,936	3,936
Professional fees	6,540	6,540	4,245
Covid expenses	2,340	2,340	26,155
General expenses	2,066	2,066	5,589
Depreciation	8,114	8,114	7,446
Fundraising and marketing costs	7,194	7,194	12,600
Board expenses	2,029	2,029	4,637
	<b>396,927</b>	<b>396,927</b>	<b>394,193</b>

<b>6. ANALYSIS OF SUPPORT COSTS</b>	<b>2022 €</b>	<b>2021 €</b>
Staff costs	305,060	281,932
Office costs	59,648	47,653
Audit	3,936	3,936
Professional fees	6,540	4,245
Covid expenses	2,340	26,155
General expenses	2,066	5,589
Depreciation	8,114	7,446
Fundraising and marketing costs	7,194	12,600
Board expenses	2,029	4,637
	<b>396,927</b>	<b>394,193</b>

<b>7. NET INCOME</b>	<b>2022 €</b>	<b>2021 €</b>
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	8,114	7,446
Auditor's remuneration: - audit services	3,936	3,936

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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

### 8. EMPLOYEES AND REMUNERATION

#### Number of employees

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

	2022 Number	2021 Number
Administration	7	7
The staff costs comprise:	2022 €	2021 €
Wages and salaries	246,346	239,641
Social security costs	26,985	26,521
Pension costs	13,522	10,891
	<b>286,853</b>	<b>277,053</b>

No employees received annual remuneration in excess of €60,000 in 2022.

### 9. 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:

	2022 €	2021 €
Basic Pay	100,000	91,175
Employers PRSI	11,050	10,075
Pension Contributions	5,030	3,812
	<b>116,080</b>	<b>105,062</b>

### 10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
<b>Cost</b>			
At 1 January 2022	30,104	34,994	65,098
Additions	-	13,408	13,408
At 31 December 2022	<b>30,104</b>	<b>48,402</b>	<b>78,506</b>
<b>Depreciation</b>			
At 1 January 2022	17,107	25,225	42,332
Charge for the financial year	2,823	5,291	8,114
At 31 December 2022	<b>19,930</b>	<b>30,516</b>	<b>50,446</b>
<b>Net book value</b>			
At 31 December 2022	<b>10,174</b>	<b>17,886</b>	<b>28,060</b>
At 31 December 2021	<b>12,997</b>	<b>9,769</b>	<b>22,766</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 2022

<b>11. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Trade debtors	610	-
Prepayments	21,589	6,248
Accrued Income	-	4,720
	<b>22,199</b>	<b>10,968</b>
<b>12. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Trade creditors	12,796	6,989
Taxation and social security costs	5,703	8,829
Other creditors	7,445	5,419
Accruals	4,453	9,430
Deferred Income	103,060	116,213
	<b>133,457</b>	<b>146,880</b>
<b>13. STATE FUNDING</b>		
<b>Agency</b>	<b>The Arts Council</b>	
Grant Programme	Strategic Funding	
Term	2022	
Total Fund	€300,000	
Received in the financial year	€225,000 in 2022, €75,000 in 2021	
Recognised as income	€300,000	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on use	No	
<b>Agency</b>	<b>The Arts Council</b>	
Grant Programme	Creative Europe Co-Funding Award - BUZZ	
Term	2021	
Total Fund	€4,250	
Received in the financial year	€3,400	
Recognised as income	€3,400	
Fund deferred or due at financial year end	€0	
Capital Grant	No	
Restriction on Use	No	
<b>Agency</b>	<b>The Arts Council</b>	
Grant Programme	Strategic Funding	
Term	2023	
Total Fund	€300,000	
Received in the financial year	€105,000	
Recognised as income	€0	
Fund deferred or due at financial year end	€105,000	
Capital Grant	No	
Restriction on Use	No	



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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

<b>Agency</b>	<b>The Department of Children, Equality, Disability, Integration, and Youth.</b>
Grant Programme	Youth Service Grant Scheme
Term	2022
Total Fund	€120,421
Received in the financial year	€120,421
Recognised as income	€120,421
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	No
<b>Agency</b>	<b>The Department of Children, Equality, Disability, Integration, and Youth.</b>
Grant Programme	Youth Capital Funding Scheme 2022 for National Youth Organisations
Term	2022
Total Fund	€13,940
Received in the financial year	€13,940
Recognised as income	€13,940
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	2021
Total Fund	€3,700
Received in the financial year	€0
Recognised as income	€1,941
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	2022
Total Fund	€83,114
Received in the financial year	€83,114
Recognised as income	€118,376 (€35,262 deferred from 2021)
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	Yes

### 14. RESERVES

	2022 €	2021 €
At 1 January 2022	79,821	40,802
(Deficit)/Surplus for the financial year	(10,196)	39,019
At 31 December 2022	69,625	79,821

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

continued

for the financial year ended 31 December 2022

**15. FUNDS****15.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>Total Funds €</b>
At 1 January 2021	15,754	25,048	40,802
Movement during the financial year	38,653	366	39,019
At 31 December 2021	54,407	25,414	79,821
Movement during the financial year	(25,512)	15,316	(10,196)
At 31 December 2022	<b>28,895</b>	<b>40,730</b>	<b>69,625</b>

**15.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 January 2022 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Transfers between funds €</b>	<b>Balance 31 December 2022 €</b>
<b>Restricted funds</b>					
Restricted	25,414	160,717	145,401	-	40,730
<b>Unrestricted funds</b>					
Unrestricted General	54,407	460,821	486,333	-	28,895
<b>Total funds</b>	<b>79,821</b>	<b>621,538</b>	<b>631,734</b>	<b>-</b>	<b>69,625</b>

**16. 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.

**17. CASH AND CASH EQUIVALENTS**

	<b>2022 €</b>	<b>2021 €</b>
Cash and bank balances	<b>152,823</b>	192,967

**18. POST-BALANCE SHEET EVENTS**

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

**19. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on  
 .....19/06/2023.....