THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

Directors Sarah-Bragg Bolger

Leish Burke Niall Cleary Maire O'Higgins Fionn Woodhouse Conor Ryan

Barry McSkeane (Appointed 20 June 2021) Julie O'Leary (Appointed 20 June 2021)

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

FDW House

Blackthorn Business Park

Coes Road Dundalk Co. Louth Ireland

Bankers Bank of Ireland

Sutton
Dublin 13
Ireland

Chairman Niall Cleary

Executive Director Eoghan Doyle

Treasurer Conor Ryan

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND CONTENTS

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FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their report and the audited financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's constitution, the Charities Act 2009 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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 €39,019 (2020: €12,984 surplus).

At the end of the year, the company has assets of €226,701 (2020: €188,508) and liabilities of €146,880 (2020: €147,706). The net assets of the company have increased by €41,237.

Principal Risks and Uncertainities

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.

Directors

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

Sarah-Bragg Bolger

Leish Burke Niall Cleary

Emelie Fitzgibbon (Resigned 20 June 2021)
Antonia McTaggart (Resigned 20 June 2021)

Antonia McTaggart Maire O'Higgins Fionn Woodhouse

Conor Ryan

Geraldine Anne O'Brien (Resigned 5 August 2021)
Barry McSkeane (Appointed 20 June 2021)
Julie O'Leary (Appointed 20 June 2021)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Throughout 2021, Youth Theatre Ireland continued to facilitate remote working for staff in compliance with government guidelines around COVID-19. Through the continued flexibility and support of our funders and stakeholders Youth Theatre Ireland continued to provide adapted 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.

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.

FOR THE YEAR ENDED 31 DECEMBER 2021

PROGRAMMES

NATIONAL YOUTH DRAMA PROGRAMME

NATIONAL FESTIVAL OF YOUTH THEATRES

Due to continued COVID-19 restrictions, the National Festival of Youth Theatres again took place online via Zoom, over 4 days from the 10th – 13th of June. The festival involved 96 young people from 12 affiliated youth theatres. Ahead of the Festival in June, all participating youth theatres took part in an online 'partnership project' with another participating youth theatre. This project was developed out of feedback from the 2020 Festival, where participants indicated that due to the Festival taking place online it limited opportunities to get to know other participants. The aim of this partnership project was to afford participating young people an opportunity to get to know more young people participating in the Festival in June. A team of 5 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, a performance by Tailtiu Theatre Company, opening and closing ceremonies and a disco. Facilitators this year were Colm Keegan, Joanne Donohue, Cathal Thornton, Oonagh McLaughlin and Kevin Murphy. As this was our second year delivering the Festival online, the logistics for the Festival were more familiar to the team and participants were more familiar with attending and participating in workshops online.

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 2021 the Young Critics Programme took place online for the majority of the programme. 20 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. Due to the easing of some restrictions around COVID-19, participants in the programme were able to attend some productions in October as part of the Dublin Theatre Festival.

These productions were:

Once Before I Go by Phillip McMahon (Gate Theatre)

Root devised and co-created by Shanna May Breen & Luke Casserly

What Did I Miss? by Shaun Dunne

The First Child by Donnacha Dennehy & Enda Walsh

The culmination of the programme involved the young people discussing these productions at a public panel discussion as part of the Dublin Theatre Festival on Sunday, 10th October.

THE NATIONAL YOUTH THEATRE

In 2021, The National Youth Theatre presented 'Aftertaste' by Ciara Elizabeth Smyth which was streamed online due to COVID19, via the Abbey Theatre's YouTube channel from the 8th – 15th of August. This was the culmination of a project which began in August 2020. 16 Performing Ensemble members and 6 Design and Technical Theatre Ensemble members, under the direction of Artistic Director Veronica Coburn and producer Kelly Phelan, participated in 2 online development weeks, 3 weeks of online rehearsal and 8 days of intense filming onsite in the Peacock to realise the unique vision of the National Youth Theatre in 2021.

The 2021 NYT ensemble were: Abbi Breen, Aileen Briody, Matthew Eglinton, Odhran Exton, Samuel Ferrie, Abhainn Harrington, Daisy Hartigan, Adam Henry, Seán Loughrey, Sadhbh McDonough, Cara Mooney, Max Mufwasoni, Ella O'Callaghan, Caoimhe O'Farrell, Tristan Spellman Molphy, Julia Szarota, Lara Coady, Emma Corrigan, Ellen Donohue, William McCabe, Aoibhinn McGinley and Feargal Quinn.

FOR THE YEAR ENDED 31 DECEMBER 2021

ARTICULATE YOUNG PLAYWRIGHT'S PROGRAMME

The next stage of the ARTiculate programme, ARTiculate Brief ran from September to November 2021. This iteration of the programme focused on writing to a specified brief in preparation for writing for a youth ensemble. This was an advanced programme for 9 writers from ARTiculate 2020 to develop a draft or complete a new play.

YOUTHTHEATRETUESDAYS

YouthTheatreTuesdays (reanamed # YouthTheatreOnline in Autumn 2021) continued throughout 2021 and remained a vital point of connection for the youth theatre sector throughout the year. Youth theatre leaders continued to share their experiences of providing youth theatre during changing public health guidance and restriction levels. This programme allowed for peer support and continued professional development opportunities for youth theatre leaders in a challenging time delivering youth theatre programmes. 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 in 2022, with more training and development opportunities being offered to youth theatre leaders.

INTERNATIONAL PROGRAMME

BUZZ NETWORK

With our partners in the BUZZ Network the first BUZZ Leaders' Lab for emerging practitioners took place online during September and October. The aim of this redeveloped Lab is to build the participants European network. Participants were also supported to develop a partnership project with other European participants during the Leaders' Lab, with small grants to support the realisation of the projects.

The BUZZ Network officially launched during a series of online BUZZ events from the 25th - 28th of October to re-ignite the BUZZ network ahead of the resumption of in-person events for the network in 2022. The Network Launch had a series of online workshops, discussions and watch parties hosted by Youth Theatre Ireland and the other BUZZ Network partners.

TRAINING AND PROFESSIONAL DEVELOPMENT

YOUTH THEATRE PRACTICE SYMPOSIUM

With COVID19 restrictions easing in the latter half of 2021, Youth Theatre Ireland were able to deliver our sixth annual Symposium in partnership with the Department of Theatre at University College Cork. The 2021 Symposium, entitled 'Back in the Room' took place in UCC from the 26th – 27th of November. The Symposium offered participants a range of workshops, talks, thematic sessions, the premier of a new of piece of spoken work and selected works from the Playshare collection.

QQI ACCREDITED TRAINING

As part of the Creative Ireland Youth Theatre Expansion programme, Youth Theatre Ireland delivered two component modules of QQI Accredited Level 6 Training: 'Engaging with Drama' and 'Leadership'. Commencing in September 2020, participants completed their modules in April 2021. With continued support from the Creative Ireland programme, Youth Theatre Ireland were able to offer these two component modules again, commencing in October 2021, with participants due to complete the course in May 2022.

INCLUSION SEMINAR

Following on from the success of this seminar in 2020, Youth Theatre Ireland, again in partnership with AsIAm hosted an inclusion seminar on May 15th 2021. The seminar explained what autism is and explores its impact on a young person's behaviour and experiences within the youth theatre setting. Participants took part in an interactive webinar in the morning and then joined seminar facilitators in the afternoon for a clinic session. Discussions and guidance draws on the resource 'A Handbook for Youth Theatre Facilitators: Supporting Young People on the Autism Spectrum' which was developed by Youth Theatre Ireland and AsIAm in 2020.

FOR THE YEAR ENDED 31 DECEMBER 2021

CLIMATE JUSTICE PROJECT

In May 2021, with thanks to the support of the Climate Justice Fund from the Department of Children, Equality, Disability, Integration and Youth, Youth Theatre Ireland supported Acitivate Youth Theatre in Cork to host an online premiere of a newly commissioned play by Jody O'Neill 'Fail, an Epic or an Epic Fail'. The play takes inspiration from the words of one of the world leading activists for Climate Action, Greta Thunberg, and follows a group of young people attempting to stage a carbon neutral production.

ORGANISATIONAL CHANGES

STAFF AND ORGANISATIONAL CHANGES

In 2021, Youth Theatre Ireland's Research and Development Officer, Rhona Dunnett and General Manager, Shelley Troupe left Youth Theatre Ireland to take up new opportunities. In July 2021, Youth Theatre Ireland undertook and put in place a new organisational structure and recruited for the newly developed roles of Deputy Director and Administrator. Alan King was appointed as Deputy Director and Joanne Heffernan was appointed as Administrator. With thanks to Creative Ireland, Youth Theatre Ireland appointed Katie Martin to the position of Wellbeing Officer on a fixed term contract to support the development of welfare resources and supports for members.

BOARD OF DIRECTORS

In 2021 Antonia McTaggart, Emelie Fitzgibbon and Geraldine Anne O'Brien stepped down from the Board of Directors of Youth Theatre Ireland. Barry McSkeane and Julie O'Leary were appointed to the Board of Directors.

SUPPORTS AND SERVICES

YOUTH THEATRE SUPPORTS AND GRANTS

In 2021 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. Through additional funding received from creative Ireland in 2021, the COVID-19 project grant and the COVID-19 reopening grant were developed to support youth theatre groups to re-open following restrictions and to develop projects to attract new and lapsed members to their youth theatre groups.

CREATIVE IRELAND YOUTH THEATRE EXPANSION PROGRAMME

The Special Projects Officer continued to support the development of youth theatre groups in Dublin, Offaly, and Westmeath and examined opportunities to improve diversity and inclusion among the Youth Theatre Ireland membership.

OTHER SUPPORTS AND RESOURCES

- While in-person visits were still limited in 2021 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 continued to update 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.

FOR THE YEAR ENDED 31 DECEMBER 2021

PUBLICATIONS AND INFORMATION

- Youth Theatre Ireland continued to disseminate the following publications during 2021: Laying the Foundations: a guide to youth drama facilitation Step by Step Educational Drama Step by Step Together – An Educational Drama Resource
- Twelve issues of the Intermission e-newsletter were created and distributed in 2021
- www.youththeatre.ie continued to act as a key information point and portal for resources.

RECRUITMENT DRIVE

In October 2021, with thanks to support from the Creative Ireland programme, Youth Theatre Ireland launched our first national recruitment drive Error in formula ->#Joinyouththeatre<-. To support the campaign Youth Theatre Ireland developed a short recruitment video, promotional flyers, posters, badges, pencils, and tote bags. These resources were distributed to affiliated youth theatre groups to help promote youth theatre enrolment.

YOUTH DRAMA IRELAND

A special edition of Youth Drama Ireland, celebrating 40 years of Youth Theatre Ireland, was released in 2021.

STRATEGIC PLANNING

In February 2021 Youth Theatre Ireland launched our new 3 year (2021 – 2023) Strategic Plan. The plan was the outcome of a planning process which commenced in May 2020. Youth Theatre Ireland engaged the services of Karan Thompson Consulting (KTCL) to work with the organisation to develop a new three-year organisational Strategic Plan. The process included a consultation element with internal and external stakeholders of Youth Theatre Ireland that enabled a wide range of views to be considered while developing this plan. This process also incorporated a range of consultation approaches with a total of 34 individuals and organisations including: A series of individual interviews, held via video conference, with key stakeholders including representatives of the Youth Theatre Ireland Board, management and internal team at Youth Theatre Ireland, and with external stake-holders including funders and industry stakeholders. Two focus groups were held via video conference: the first with 10 young people participating in the 2020 National Festival of Youth Theatre and the second with representatives from 10 geographically spread membership organisations. The process also involved a strategic prioritisation workshop with the Director and board of Youth Theatre Ireland, during which the core areas for organisational development were formed into priority actions of the Strategic Plan. The insights and experience of those consulted has resulted in a plan for Youth Theatre Ireland which promises a framework for empowering young people in Ireland through accessible and effectively resourced youth theatre.

WEBSITE DEVELOPMENT

Coinciding with the launch of our Strategic Plan, Youth Theatre Ireland launched our updated website www.youththeatre.ie
The development required an entire overhaul of our website and how information and resources were showcased and shared.

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 2021 we remained an active member of key sectoral fora including NYCI, Theatre Forum, and Director Eoghan Doyle joined the board of directors for Encountering the Arts Ireland (ETAI).

MEMBERSHIP

Three Youth Theatres affiliated in 2021:

Cloughjordan Circus Group, Ballyfermot Youth Theatre and Pod Youth Theatre.

FOR THE YEAR ENDED 31 DECEMBER 2021

COMPLIANCE REPORT

Compliance with Funder Reporting Requirements In 2021:

- 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 2021:

- 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 2021 in accordance with FRS102 as required by the Companies Act.
- Complied with the Department of Public Expenditure and Reform Circular dated 26 September 2014 on 'Management of and Accountability for Grants from Exchequer Funds'.

Attendance at Board Meetings

Name	Number of Board Meetings	Number of Board Meetings Attended
Sarah Bragg Bolger	5	5
Leish Burke	5	3
Niall Cleary	5	5
Emelie Fitzgibbon	3	0
Barry McSkeane	2	2
Antonia McTaggart	3	1
Geraldine Anne O'Brien	3	2
Máire O'Higgins	5	5
Julie O'Leary	2	2
Fionn Woodhouse	5	4
Conor Ryan	5	5

FOR THE YEAR ENDED 31 DECEMBER 2021

Income from Principal Funders

Funder	Type/Scheme	Funding	Grants	Cash	Grants	Grants	Nature
		Period	Deferred from Prior FYs	Received FY 2021	Recognised as Income in FY2021	Deferred to FY 2022	Nature
The Arts Council / An Chomhairle Ealaíon	Arts Council of Ireland: Strategic Funding 2021	Jan- Dec 2021	€10,000	€248,920	€315,230	€35,443	Pay and General Administration, Service Provision
The Arts Council / An Chomhairle Ealaíon	Creative Europe Co- Funding Award 2021	Jan – Dec 2021	€4,250	€0	€0	€4,250	Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Service Grant Scheme	Jan – Dec 2021	Not applicable	€116,914	€116,914	€0	Pay and General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Capital Funding Scheme 2021 for National Youth Organisations	Jan – Dec 2021	Not applicable	€20,000	€20,000	€0	General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Youth Climate Justice Fund	Jan – Dec 2021	Not applicable	€3,700	€1,759	€0	Service Provision
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Creative Ireland Programme Scheme (Youth Theatre Expansion)	Jan - Dec 2021	€0	€160,431	€126,252	€35,262	Pay and General Administration, Service Provision

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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.

Dated: 27/10/2022

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

27/10/2022

Dated:

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

27/10/2022

Dated:

Maire O'Higgins

27/10/2022

Dated:.....

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 2021 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. The financial reporting framework that has been applied in their preparation is the Companies Act 2014, including 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 2021 and of its incoming resources and application of resources, 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, as modified by the Charities SORP (FRS 102); and
- have been 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 the financial statements in Ireland including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the Company'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.

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 a material misstatement of this other information. We are required to report that fact.

We have nothing to report in this regard.

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 the audit, we report that:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

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 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 bass 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.

Further information regarding the scope of our responsibilities as audtor

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-lre/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland). This description forms part of our auditor's report.

TO THE OF THE NATIONAL ASSOCIATION FOR YOUTH DRAMA

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

This report is made solely to the company'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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Thomas McDonagh

for and on behalf of UHY Farrelly Dawe White Limited

Chartered Accountants Statutory Auditor

FDW House
Blackthorn Business Park
Coes Road
Dundalk
Co. Louth
Ireland

27/10/2022

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 2021

	U	nrestricted funds	Restricted funds	Total	Total
		2021	2021	2021	2020
	Notes	€	€	€	€
Income from:					
Charitable activities	2	412,599	268,218	680,817	598,280
Expenditure on: Charitable activities	3	369,309	267,852	637,161	583,776
Chantable delivines	Ū				
Other activities		4,637		4,637	1,520
Total resources expended		373,946	267,852	641,798	585,296
Net income for the year/ Net movement in funds		38,653	366	39,019	12,984
Fund balances at 1 January 2021		15,754	25,048	40,802	27,818
Fund balances at 31 December 2021		54,407	25,414	79,821	40,802

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 2021

		2021	ı	2020	
	Notes	€		€	€
Fixed assets					
Tangible assets	6		22,766		24,984
Current assets					
Debtors	7	10,968		85,208	
Cash at bank and in hand		192,967		78,316	
		203,935		163,524	
Creditors: amounts falling due within					
one year	8	(146,880)		(147,706)	
Net current assets			57,055		15,818
Total assets less current liabilities			79,821		40,802
Income funds					
Restricted funds			25,414		25,048
Unrestricted funds			54,407		15,754
			79,821		40,802

Niall Cleary **Director** Maire O'Higg Director

THE NATIONAL ASSOCIATION FOR YOUTH DRAMA T/A YOUTH THEATRE IRELAND STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	€	2020 €	€
Cash flows from operating activities					
Cash generated from operations	11		124,516		19,247
Investing activities					
Purchase of tangible fixed assets		(5,228)		(10,472)	
Proceeds on disposal of tangible fixed assets		(4,637)		(1,395)	
Net cash used in investing activities			(9,865)		(11,867)
Net cash used in financing activities			-		-
Net increase in cash and cash equivale	ents		114,651		7,380
Cash and cash equivalents at beginning of	of year		78,316		70,936
Cash and cash equivalents at end of ye	ear		192,967		78,316

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity 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.

1.1 Accounting convention

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial statements are prepared 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. The company has applied the recommendations contained in Charities SORP (FRS 102) effective 1 January 2019.

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

1.2 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.

1.3 Charitable funds

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.

1.4 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.

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.6 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.

1.7 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.

1.8 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 's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

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

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income Resources

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	€	€	€	€
Arts Council of Ireland: Strategic Funding Youth Service Grant Scheme -	265,230	60,000	325,230	243,230
Department of Children and Youth Affairs Department of Children, Equality,	116,914	-	116,914	97,649
Disability, Integration, and Youth Capital Grant Scheme - Department of	-	20,000	20,000	-
Children and Youth Affairs Climate Justice Fund - Department of	-	-	-	15,489
Children and Youth Affairs	-	1,759	1,759	4,800
Membership Fees	2,525	-	2,525	3,510
Publications	256	-	256	386
Other Income	8,504	-	8,504	-
Sponsorship/Fundraising/Donations	-	60,207	60,207	40,793
Training Income	19,170	-	19,170	1,050
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media: Creative Ireland				
Youth Theatre Expansion	-	126,252	126,252	189,400
Buzz Network	-	-	-	473
In Kind Income				1,500
	412,599 ======	268,218	680,817 ======	598,280 ======

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Resources Expended

	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €	Total 2020 €
Wages and Salaries	198,741	40,900	239,641	244,874
Employer PRSI contributions	21,925	4,596	26,521	26,867
Staff defined contribution pension costs	8,811	2,080	10,891	10,959
Staff training	3,517	-	3,517	206
Projects & Events	64,021	183,584	247,605	184,398
Staff Welfare	-	-	-	6,150
Staff recruitment costs	1,362	-	1,362	756
Rent payable	18,835	-	18,835	18,835
Insurance	4,318	-	4,318	4,273
Repairs and Maintenance	3,562	-	3,562	4,368
Printing, postage and stationery	2,497	-	2,497	4,405
Telephone	2,813	-	2,813	2,508
Computer costs	8,315	-	8,315	28,952
Travelling expenses	2,920	-	2,920	2,001
Light & Heat	809	-	809	1,679
Accountancy	3,499	-	3,499	593
Audit	3,936	-	3,936	3,923
Consultancy	746	-	746	10,218
Bank charges	514	-	514	430
Fundraising expenses	-	-	-	5
Marketing expenses	9,520	3,080	12,600	9,809
Canteen	446	-	446	459
General expenses	5,578	11	5,589	5,180
Covid expenses	-	26,155	26,155	3,116
Subscriptions	2,624	-	2,624	1,792
Depreciation of property, plant & equipment	-	3,082	3,082	2,443
Depreciation of computer equipment	-	4,364	4,364	4,502
Profit on disposal				75 ———
	369,309	267,852	637,161	583,776
Other Activities	4.00=		4.007	4 500
Board Expenses	4,637		4,637	1,520
	373,946	267,852	641,798	585,296

FOR THE YEAR ENDED 31 DECEMBER 2021

Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration	7	8
Employment costs	2021 €	2020 €
Wages and salaries Social security costs	239,641 26,521	244,874 26,867
Other pension costs	10,891 277,053	10,959 ———————————————————————————————————

The number of employees whose annual remuneration was €50,000 or more were:

	2021 Number	2020 Number
Staff salaries fall between €50,001 and €60,000	1	1
Staff salaries fall between €60,001 and €70,000	-	-
Staff salaries fall between €70,001 and €80,000	-	-
Staff salaries fall between €80,001 and €90,000	-	-
Staff salaries fall between €90,001 and €100,000	-	-

Key Management Compensation 5

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

	2021	2020
	€	€
Basic pay	91,175	91,188
Employers PRSI	10,075	-
Pension contributions	3,812	
	105,062	91,188

FOR THE YEAR ENDED 31 DECEMBER 2021

6	Tangible fixed assets			
		Fixtures and fittings	Computers	Total
		€	€	€
	Cost			
	At 1 January 2021	24,876	34,994	59,870
	Additions	5,228		5,228
	At 31 December 2021	30,104	34,994	65,098
	Depreciation and impairment			
	At 1 January 2021	14,025	20,861	34,886
	Depreciation charged in the year	3,082	4,364	7,446
	At 31 December 2021	17,107	25,225	42,332
	Carrying amount			
	At 31 December 2021	12,997	9,769	22,766
	At 31 December 2020	10,851	14,133	24,984
7	Debtors			
			2021	2020
	Amounts falling due within one year:		€	€
	Other debtors and accrued income		4,720	82,395
	Prepayments		6,248	2,813
			10,968	85,208
8	Creditors: amounts falling due within one year			
			2021	2020
		Notes	€	€
	Other taxation and social security		8,829	6,822
	Deferred Income		116,213	92,467
	Trade creditors		6,989	23,536
	Other creditors		5,419	15,512
	Accruals		9,430	9,369
			146,880	147,706

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

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Related party transactions

Transactions with related parties

During the year the company entered into the following transactions with related parties:

	Income received		Expenditure	
	2021	2020	2021	2020
	€	€	€	€
Abbey Theatre Amharclann Na Mainistreach CLG	8,500		2,766	

There were no other related party transactions during the year.

10 Capital commitments

The company had no material capital commitments at the year-end 31 December 2021.

11	Cash generated from operations	2021 €	2020 €
	Surplus for the year	39,019	12,984
	Adjustments for:		
	Loss on disposal of tangible fixed assets	4,637	1,520
	Depreciation and impairment of tangible fixed assets	7,446	6,945
	Movements in working capital:		
	Decrease/(increase) in debtors	74,240	(78,435)
	(Decrease)/increase in creditors	(24,572)	32,791
	Increase in deferred income	23,746	43,442
	Cash generated from operations	124,516	19,247

12 Analysis of changes in net funds

The company had no debt during the year.

FOR THE YEAR ENDED 31 DECEMBER 2021

Grants and other income

Funder	Type/Scheme	Funding Period	Deferred from Prior FYs	Cash Received FY 2021	Recognised as		
	Arts Council of Ireland: Strategic Funding 2021		€10,000	€248,920	€315,230	€35,443	Pay and General Administration, Service Provision
An Chomhairle	Creative Europe Co-Funding Award 2021	Jan – Dec 2021	€4,250	€0	€0	€4,250	Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Grant Scheme	Jan – Dec 2021	Not applicable	€116,914	ŕ		Pay and General Administration, Service Provision
Equality, Disability,	Funding Scheme 2021 for National Youth Organisations	2021	Not applicable	€20,000	€20,000	€0	General Administration, Service Provision
The Department of Children, Equality, Disability, Integration, and Youth. Administered by Pobal	Justice Fund	2021	Not applicable	€3,700	€1,759	€0	Service Provision
Culture, Arts, Gaeltacht, Sport	Creative Ireland Programme Scheme (Youth Theatre Expansion)	Jan - Dec 2021	€0	€160,431	€126,252	€35,262	Pay and General Administration, Service Provision

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".

FOR THE YEAR ENDED 31 DECEMBER 2021

14	Approval of financial statements	
	The financial statements were approved by the board on	27/10/2022