

The National Association for Youth Drama T/A Youth Theatre Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2025

GSW Faulkner Orr (Audit & Assurance) Limited
Second Floor
One Stephen Street Upper
Dublin 8
D08 DR9P
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 (Resigned 15 November 2025)
Marie O'Higgins (Resigned 15 November 2025)
Sarah Marion Bragg-Bolger (Resigned 3 December 2025)
Julie O'Leary
Annie Hoey
Calvin Magee
Thomas Dowling
Mark Butler (Resigned 16 April 2025)
Benedetto Di Placido (Appointed 15 November 2025)
Joanna Mularz (Appointed 28 August 2025)
Rebecca Murphy (Appointed 12 June 2025)
Katrina McCann (Appointed 15 November 2025)
Maev O'Shea (Appointed 15 November 2025)

Company Secretary

Calvin Magee

Charity Number

9410

Charities Regulatory Authority Number

20023492

Company Registration Number

191785

Registered Office and Principal Address

7 North Great George's Street
Dublin 1
D01 X7Y8

Auditors

GSW Faulkner Orr (Audit & Assurance) Limited
Second Floor
One Stephen Street Upper
Dublin 8
D08 DR9P
Ireland

Principal 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 2025

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 2025.

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 2025.

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

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

Mission, Objectives and Strategy

Objectives

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

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

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

Compliance Report

Compliance with Funder Reporting Requirements

In 2025:

- Complied with the reporting requirements outlined by all funders including The Arts Council; The Department of Education and Youth; 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 2025:

- 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 2023 in accordance with FRS102 as required by the Companies Act.
- Complied with the Department of Public Expenditure and Reform Circular dated 26 September 2014 on 'Management of and Accountability for Grants from Exchequer Funds'.

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

for the financial year ended 31 December 2025

Attendance at Board meetings

Name	<i>Number of Board Meetings</i>	<i>Number of Board Meetings Attended</i>
Sarah Bragg Bolger	5	4
Thomas Dowling	6	5
Annie Hoey	6	5
Calvin Magee	6	5
Máire O'Higgins	5	3
Julie O'Leary	6	4
Fionn Woodhouse	3	3
Mark Butler	1	0
Rebecca Murphy	2	2
Joanna Mularz	2	1
Benedetto Di Placido	2	2
Trina McCann	2	0
Maev O'Shea	2	1

Review of Activities, Achievements and Performance

NATIONAL FESTIVAL OF YOUTH THEATRES

The National Festival of Youth Theatres took place from 30 June–4 July 2025 in Kilkenny College. The festival welcomed 100 young people, alongside youth theatre leaders, facilitators, assistants, and Youth Theatre Ireland staff, for a week of creativity, collaboration, and connection.

The youth theatres that participated in 2025 were Activate Youth Theatre, Backstage Youth Theatre, Cabinteely Youth Theatre, DLR Mill Youth Theatre, Dreamstuff Youth Theatre, Glengarriff Youth Theatre Group, Griese Youth Theatre, MAD Youth Theatre, Making Waves Youth Theatre, Roscommon County Youth Theatre, and Wonder Youth Theatre.

Five workshop options were offered to young people, allowing participants to explore a range of theatrical approaches and techniques. Theatre Skills with Ursula McGinn explored bringing theatre from page to stage through directing and devising. Musical Mastery with Ben Morris developed musical theatre skills through acting and singing. Physical Theatre with Nóra Ní Anluain Fay explored movement, gesture, and physical storytelling. Game Changers with Darren Yorke used games and creative challenges to build confidence, teamwork, and performance skills. Playing the Story with Barry Morgan combined theatre, improvisation, and game design to explore interactive storytelling and audience participation.

The leaders' programme combined meetings, practical workshops, and professional development sessions. Leaders took part in The Art of Play with Nuala Kerrigan, CPAP with Cathal Thornton, Workshop Skills with Calvin Magee, Organisation Station with Katie Meehan, and a session on Volunteers with Eoghan Doyle. The programme provided opportunities for leaders to share skills, develop their practice, and connect with other youth theatre practitioners.

Social events throughout the week included a scavenger hunt on the first day, the Variety Night where participants showcased their talents, and a performance of Yellow by Jody O'Neill, performed by Eleanor Walsh, a former Kilkenny Youth Theatre member.

The festival continued to provide dedicated evening social spaces within Kilkenny College, including an arts and crafts room, pool room, kitchen, and quiet room. These spaces were popular with participants, offering opportunities to relax,

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for the financial year ended 31 December 2025

socialise, and build connections with young people from other youth theatres in a more informal setting.

EMPOWER YOUTH THEATRE ENCOUNTER: CREATIVITY FOR ALL

Empower Youth Theatre Encounter: Creativity for All, took place in Kilkenny College from the 7th to the 9th of July and offered a transformative residential experience where young people with disabilities and/or other barriers for participation engage in fun, artistic, skills building and social activities over three days. 38 Young People and 46 leaders, and some parents took part in the residential event, hosted in sensory-friendly environment, supported by a large, experienced team from Youth Theatre Ireland, youth theatre leaders, and contracted specialists, and some primary carers.

Participating Youth Theatres: Ballyfermot YT, Dublin YT, Breaking Barriers Theatre Group, Cork, Castletownbere YT, Cork, Clare YT, Dublin YT, Droichead YT, Louth, Kildare YT, Mr. Sands YT, Wicklow, Snapped YT, Tipperary, WACT YT, Co. Wexford

Programme: Specialist workshops including acting, improvisation, ensemble work, puppetry.

Informal and planned social activities including and Inclusive Disco & Party, Professional theatre production Theatre performance of Yellow by Jody O'Neill, performed by Eleanor Walsh, Board Games, Arts and crafts

Facilitators: Catherine Sheridan, Emily Matthews, Barry Morgan, Grainne Hallahan

Funded through a grant from the RTÉ Toy Show Appeal and Community Foundation Ireland.

EMPOWER YOUTH THEATRE ENCOUNTER LEADERS TRAINING WEEKEND

This two-day training for 34 participating leaders utilising the existing resource 'A Handbook for Youth Theatre Facilitators; Supporting Young People on the Autism Spectrum' created in 2020 through a partnership project between Youth Theatre Ireland and AslAm took place from the 24th to the 26th of May in advance of the Empower Youth Theatre Encounter. Training was led by Anna Galligan, co-author of the resource, and Dave Kelly, National Training Co-ordinator. Participants were also briefed on the Empower Encounter by Alan King, Katie Meehan and Cathal Thornton. Funded through a grant from the RTÉ Toy Show Appeal and Community Foundation Ireland.

YOUTH THEATRE ISLAND

In 2025, Youth Theatre Ireland, in partnership with Theatre and Dance NI received 3 year funding from the Creative Ireland and Shared Island programmes for the Youth Theatre Island project. The Youth Theatre Island project will celebrate youth theatre practice and young people as artists across the island of Ireland. The ambitious 3-year programme will showcase plays written by, for, and with young people, premier new plays devised and written as part of the artistic development of the programme and will culminate in the first all-island National Youth Theatre programme in 2027.

In 2025, 18 youth theatres participating from across the island. 5 venues hosted the event in Dublin, Belfast, Kerry, Cork and Donegal. 5 newly devised pieces of theatre created. 186 performers and over 500 audience attended. The programme saw over €80,000 invested directly into youth theatres, vlogging equipment for all participating groups which can be utilized far beyond the completion of the programme and theatre skills training for over 20 youth theatre leaders. Participating groups: Sligo Youth Theatre, Kildare Youth Theatre, An Grianán Youth Theatre, M.A.D. Youth Theatre, Dublin Youth Theatre, Craic Youth Theatre, County Limerick Youth Theatre, Glengarriff Youth Theatre Group, Castletownbere Youth Theatre, Dreamstuff Youth Theatre, Waterford Youth Arts, Barnstorm Youth Theatre, UCC Youth Theatre, Activate Youth Theatre, Mill Youth Theatre Group, Griese Youth Theatre and Stagecraft Youth Theatre.

Work for the 2026 iteration of the programme also commenced with the addition of the Plot twist Playwriting Programme, which will support current youth theatre members to write short plays for performance on the 2026 programme.

YOUNG CRITICS 2025

14 participants from WACT, Co. Wexford, Nenagh, Co. Tipperary, Griese, Co. Kildare, Act Out, Co. Meath, Graffiti, Co. Cork, Gonzo, Co. Cavan, Roscommon, Wonder, Co. Offaly, Backstage, Co. Longford, Droichead, Co. Louth, Carlow, and An Grianán, Co. Donegal, youth theatres were selected as the Young Critics for 2025. They attended two online zoom sessions before going to Cork Midsummer Festival in June for 3 days where they saw/participated in Scattered Sideways by Will Flanagan, Radio Rebels, and Burnout Paradise by Ponycam. On the last day, they presented their reviews at the Young Critics Panel at Graffiti Theatre.

In the Autumn, they attended a preparatory zoom meeting before going to Dublin Theatre Festival in October for 3 days where they saw: Nowhere by Khalid Abdalla, Caligula by the Ukrainian Ivan Franko National Academic Drama Theatre, and the Three Sisters adapted by Ciara Elizabeth Smyth. They also attended How Was That For You? Where professional theatre critics presented their opinions on other shows they had seen. On the 3rd day the Young Critics presented their opinions at the Young Critics Panel at the Project Arts Centre.

PATHWAYS TO PROFESSIONALISM – MEMBER TO FACILITATOR

12 Young People from MAD, Co. Louth, Clare, Co. Limerick, UCC, Co. Cork, Making Waves, Co. Wicklow, Nenagh, Co. Tipperary, The Mill, Co. Dublin, Wonder, Co. Offaly, Sligo, Carlow, Dublin, and Giant Wolf, Co. Dublin youth theatres

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participated in Member to Facilitator. This was a 3 day programme facilitated by Barry Morgan designed to introduce senior youth theatre members to facilitation skills and concepts. The workshops addressed topics such as the purpose of warm ups, how

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 had gross assets of €47,373 (2024 - €37,549) and gross liabilities of €118,905 (2024 - €100,410). The net liabilities of the charity have increased by €(8,671).

Principal Risks and Uncertainties

In 2025, the Directors of Youth Theatre Ireland recognised the need to deal with the organisations financial deficit. It was agreed that the National Festival of Youth Theatres would be placed on hiatus for 2026 to expediate the reduction of the financial deficit. The Directors of Youth Theatre Ireland believe that the continued main risks associated with delivery of our programmes are budgetary and focus on:

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

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

Future Developments

The company plans place the National Festival of Youth Theatres on hiatus for 2026 and otherwise to continue its present activities and current activity levels, while examining options to increase funding.

Directors and Secretary

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

Fionn Woodhouse (Resigned 15 November 2025)
Marie O'Higgins (Resigned 15 November 2025)
Sarah Marion Bragg-Bolger (Resigned 3 December 2025)
Julie O'Leary
Annie Hoey
Calvin Magee
Thomas Dowling
Mark Butler (Resigned 16 April 2025)
Benedetto Di Placido (Appointed 15 November 2025)
Joanna Mularz (Appointed 28 August 2025)
Rebecca Murphy (Appointed 12 June 2025)
Katrina McCann (Appointed 15 November 2025)
Maev O'Shea (Appointed 15 November 2025)

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

The secretary who served throughout the financial year was Calvin Magee.

Compliance with Sector-Wide Legislation and Standards

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

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

Post-Balance Sheet Events

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

Organisational Changes

BOARD OF DIRECTORS

In 2025 Mark Butler, Sarah Bragg Bolger, Maire O'Higgins and Fionn Woodhouse stepped down from the board of Directors of Youth Theatre Ireland. Rebecca Murphy, Joanna Mularz, Benedetto Di Placido, Trina McCann and Maev O'Shea were appointed to the board.

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Supports and Services

YOUTH THEATRE SUPPORTS AND GRANTS

YOUTH THEATRE SUPPORT SCHEME - YOUTH THEATRE IRELAND CONNECTS

Youth Theatre Ireland Connects brings transformative youth theatre experiences and increased opportunities for artistic engagement to young people facing barriers of rural isolation, disability, and socio-economic challenges. Between Sept – Dec 2025 10 youth theatre received funding to:

Partner on Youth Theatre workshops, Attend Youth Theatre Performances, Attend Professional Theatre Performances. Participating Youth Theatres were, Ballyfermot YT, Breaking Barriers Theatre Group, Cork, Castletownbere YT, Cork, Clare YT, Dublin YT, Droichead YT, Louth, Kildare YT, Mr. Sands YT, Wicklow, Pod YT, Co. Cavan, Snapped YT, Tipperary, WACT YT, Co. Wexford.

Castletownbere YT (West Cork) did workshop with members of Fracture & Snapped YT (Thurles) in Cork and attended a performance of Cinderella at the Everyman Theatre.

20 young people and 4 adult leaders attended. 6 adult leaders began facilitator training with Youth Theatre Ireland's QQI Accredited course.

Funded through a grant from the RTÉ Toy Show Appeal and Community Foundation Ireland.

YOUTH THEATRE SUPPORT SCHEME - YOUTH CLIMATE ACTION TRAINING

In this new strand, Youth Theatre Ireland Climate Action Training, our affiliated youth theatre members worked with leading Irish theatre makers, and pioneers in sustainable theatre practice, to help create a greener, more sustainable future in youth theatre. Theatre artists Sinead Wallace, Medb Lambert, Luke Casserly, Maeve Stone, Alex Konieczka with Barry Morgan designed and delivered four workshops addressing sustainable practice in theatre making, and environmental practices.

Four workshops took place in Nov 2025, delivered on a regional basis, for 10 youth theatres through a partnership model. The workshops were then developed into online resources for our members. Participating youth theatres were Co. Limerick YT, Clare YT, Roscommon Co. YT, POD, YT, Wonder YT, Manorhamilton YT, Mr. Sands YT, Cabinteely YT, Mountrath YT, WACT YT. 101 young people and 18 leaders took part.

Workshops:

Workshop 1: What's Already There? Rethinking Creativity & Sustainability by Luke Casserly. Hosted by Roscommon Co YT at Roscommon Arts Centre

Workshop 2: Nature's Voices by Alex Konieczka & Barry Morgan.

Hosted by WACT Youth Theatre (Wexford) at YMCA Wexford

Workshop 3: Strategies for Hope and Story Telling in the Climate Era by Maeve Stone

Hosted by County Limerick Youth Theatre at – HoneyFitz Theatre Bruff, Co. Limerick

Workshop 4: Eco-conscious Theatre Making : How Can We Act When The House Is on Fire by Sinead Wallace.

Hosted by Mr Sands YT At Wolfe Tone Youth Club, Bray, Co. Wicklow.

Funded through a grant from Climate Actions Work Engagement Fund and Community Foundation Ireland.

YOUTH THEATRE DEVELOPMENT GRANTS

Youth Theatre Ireland supported the development of two pilot youth theatre projects: Brú Youth Services in partnership with St. Agnes Centre for Music and the Arts (CCMA) D.12 and Bluebell Youth Project, D.12.

13 young people attended 10 weeks of workshop in Crumlin from Oct to Dec 2025

6 young people attended 10 weeks of workshop in Bluebell from Oct to Dec 2025

Artists Engaged: Georgina McKeivitt, Darren Yorke, Sophie O'Toole, Alan King

2 trainee facilitators undertook DFTC with full bursary support from Dublin City Council

Supported by a grant from Dublin City Council Community Development Fund. Ongoing Youth Theatre support to developing groups and enquires on an rolling basis.

YOUTH THEATRE IRELAND ROADSHOW

The Youth Theatre Ireland Roadshow took place in Bluebell in Match 2025 to promote development of youth theatre in Dublin South Central. 32 stakeholders attended including local artists, theatre makers, educators and youth workers.

GROUP INSURANCE SCHEME

Youth Theatre Ireland continued to offer the group insurance scheme to members, which is run in conjunction with EventInsure and Brady Insurance.

The Standard Policy Provides the following covers: -

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

LEADERS EAP PROGRAMME

The Employee Assistance Programme continues to be offered by Minding Creative Minds and is available to all Youth Theatre Ireland members.

GARDA VETTING

Responding to changes in directive from the bureau, Youth Theatre Ireland overhauled the mechanisms for Garda

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for the financial year ended 31 December 2025

Vetting verification and retention of documents. As part of this process CP and Wellbeing Officer Cathal Thornton delivered Garda Vetting training to at least one team member from each of our 43 consortium members.

OTHER SUPPORTS AND RESOURCES

- Throughout 2025, Youth Theatre Ireland staff continued to provide ongoing support and advice, by phone, email, in-person and online on all aspects of running a youth theatre including funding, artistic programming and planning, welfare issues, recruitment of members/volunteers, development of child protection and welfare policies, strategic planning, governance and compliance etc.
- Continued to operate a Garda Vetting Consortium for members
- Assisted member youth theatres to access Local Youth Club Grant Scheme funding
- 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 2025:
Laying the Foundations: a guide to youth drama facilitation
Step by Step Educational Drama
Step by Step Together – An Educational Drama Resource
- Eleven issues of the Intermission e-newsletter were created and distributed in 2025
- www.youththeatre.ie continued to act as a key information point and portal for resources.

Representation and Advocacy

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

Membership

Two youth theatres were awarded full affiliation in 2025. Theatre Making and Citizenship Cork Young People, at the Everyman Cork and Snapped Youth Theatre, Thurles Tipperary.

TRAINING AND PROFESSIONAL DEVELOPMENT

ANNUAL SYMPOSIUM – FINDING YOUR AUTHENTIC VOICE

Youth Theatre Ireland partnered with TU Dublin School of Media, and TU Dublin Conservatoire to deliver our annual symposium. Additional support by IFI Next Gen and the Lir Academy. This two day symposium for youth theatres leaders, facilitators, artists and students exploring the role of Authentic Voice in Youth Theatre took place on the 14th and 15th of November with 79 people attending on day one and 151 (including 30 youth theatre members) on day two. A sharing of stories and experiences through workshops, panels, presentations and conversations and performances.

Keynote speakers & presenters: Philip McMahon, Darren Thornton, Aoife Sweeney O'Connor, Hannah Morrissey and Jen Cummins T.D.

Workshop Facilitators: Gregory Burrowes, Dr. Ciara Murphy & Dr. Brian Keegan, Esosa Ighodaro, Helena Walsh, Dr. Karen Fricker & Dr. Tanya Dean, Barry Morgan

Additional Panel Hosts: Shaz Oye – The Lir Academy, Tobin IFI Next Gen, Lara Cody

Guest Contributors: Rose Ugolah, Trudy Nolan, Faith Olosogba

Performing Youth Theatres: M.A.D. YT, Co Louth, Stagecraft Y, Co. Tipperary

DRAMA FACILITATION TRAINING COURSE

A record 32 participants from across the country completed their 2 QQI level 6 component modules in Leadership and Engaging with Drama in May 2025. We had a record number of applications for the 2025/2026 course and selected a new cohort of 32 learners. Remembering one of the organisations founders, Youth Theatre Ireland were delighted to announce the "Paddy O'Dwyer Memorial Bursary" which supports the participation of one former youth theatre member to take part in the training.

A graduation ceremony for 2023 / 2024 cohort of students also took place in January 2025.

MEMBER TO FACILITATOR: GRAFFITI WAY

In partnership with Graffiti Theatre Company Youth Theatre Ireland delivered the Member-to-Facilitator programme. Delivered by Special Projects Officer Barry Morgan and National Training Co-Ordinator Dave Kelly, this two day training offered participants a chance to take their first steps towards facilitating.

LEADING ON...

This year's Leading On... was facilitated by Jo Dennehy and was focused on Puppetry and puppet making. It took place in Cork from August 8th - 10th in the Granary Theatre, UCC, continuing our partnership. 21 participants took part in the training.

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

for the financial year ended 31 December 2025

CPAP TRAINING WORKSHOPS

Child Protection and Wellbeing Officer Cathal Thornton ran 7 CPAP training workshops in 2025. 64 facilitators took part in the training.

POLICY AND ORGANISATIONAL DEVELOPMENT

STRATEGIC PLAN

Throughout 2025 Youth Theatre Ireland, with the support of arts consultant Irma Grothuis, led a sector wide consultation process on Youth Theatre Ireland's next strategic plan, which will be published in 2026.

CHILD PROTECTION POLICY YOUNG PEOPLE'S VERSION

In 2025, a new, plain-English Child Protection policy was drafted by the Child Protection Officer. This alternate version totals 14 pages and features graphics and simple explanations, written specifically with young people in mind.

BELONG TO RAINBOW AWARDS

The Rainbow Award is designed to bring youth organisation staff and young people on a journey towards recognising, building and achieving a safe and supportive youth service for LGBTQ+ young people. The Belong To Rainbow Award is a holistic approach to LGBTQ+ inclusion in youth organisations that involves the whole community. Over the course of 12-18 months, youth organisations are supported in implementing evidence-based actions across a number of key areas, which research shows improve the wellbeing and safety of LGBTQ+ youth. In January 2025 Youth Theatre Ireland engaged in this process and was awarded its Rainbow Award in December. It is valid for three years. To support our engagement with the award, 8 Youth Theatre Ireland staff, leaders and associates marched in Dublin Pride with Belong To in June 2025. This process was co-ordinated by Deputy Director Alan King, and Child Safeguarding and Wellbeing Officer Cathal Thornton.

The Auditors

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

Statement on Relevant Audit Information

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

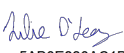
Accounting Records

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

Approved by the Board of Directors on 2nd September 2026 and signed on its behalf by:

Signed by:

9C1E7AE185EF487...
Calvin Magee
Director

DocuSigned by:

3AB0E630AC1B434...
Julie O'Leary
Director

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

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

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

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

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

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

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

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

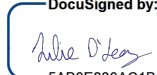
In so far as the directors are aware:

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

Approved by the Board of Directors on 2nd September 2026 and signed on its behalf by:

Signed by:

 9C1E7AE496EF487...
Calvin Magee
 Director

DocuSigned by:

 5AD8E880AC1B454...
Julie O'Leary
 Director

INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of The National Association for Youth Drama T/A Youth Theatre Ireland ('the Charity') for the financial year ended 31 December 2025 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 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

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

Opinions on other matters prescribed by the Companies Act 2014

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 is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; 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.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 11, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

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

Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Fallon

for and on behalf of

GSW FAULKNER ORR (AUDIT & ASSURANCE) LIMITED

Statutory Auditor

Second Floor

One Stephen Street Upper

Dublin 8

D08 DR9P

Ireland

02/09/2026

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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 2025

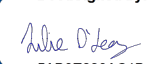
	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Charitable activities							
- Grants from governments and other co-funders	6.1	513,633	180,494	694,127	454,459	22,611	477,070
Other trading activities	6.2	34,050	-	34,050	38,257	-	38,257
Other income	6.3	9,227	-	9,227	799	-	799
Total income		556,910	180,494	737,404	493,515	22,611	516,126
Expenditure							
Charitable activities	7.1	568,722	177,353	746,075	539,073	29,209	568,282
Net income/(expenditure)		(11,812)	3,141	(8,671)	(45,558)	(6,598)	(52,156)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(11,812)	3,141	(8,671)	(45,558)	(6,598)	(52,156)
Reconciliation of funds:							
Total funds beginning of the year	17	(78,418)	15,557	(62,861)	(32,860)	22,155	(10,705)
Total funds at the end of the year		(90,230)	18,698	(71,532)	(78,418)	15,557	(62,861)

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 2nd September 2026 and signed on its behalf by:

Signed by:

 9C4F7AF185FF487...
Calvin Magee
 Director

DocuSigned by:

 5AB0E830AC1B454...
Julie O'Leary
 Director

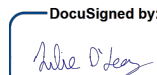
The National Association for Youth Drama T/A Youth Theatre Ireland
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	11	19,981	17,278
Current Assets			
Debtors	12	25,729	13,955
Cash at bank and in hand	13	1,663	6,316
		27,392	20,271
Creditors: Amounts falling due within one year	14	(118,905)	(100,410)
Net Current Liabilities		(91,513)	(80,139)
Total Assets less Current Liabilities		(71,532)	(62,861)
Funds			
Restricted funds		18,698	15,557
General fund (unrestricted)		(90,230)	(78,418)
Total funds	17	(71,532)	(62,861)

Approved by the Board of Directors on 2nd September 2026 and signed on its behalf by:

Signed by:

9C4F7AF195EF487...
Calvin Magee
Director

DocuSigned by:

5AB0E630AC1B454...
Julie O'Leary
Director

The National Association for Youth Drama T/A Youth Theatre Ireland
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		(8,671)	(52,156)
Adjustments for:			
Depreciation		5,986	7,721
		<u>(2,685)</u>	<u>(44,435)</u>
Movements in working capital:			
Movement in debtors		(11,774)	47,646
Movement in creditors		(1,642)	(41,571)
		<u>(16,101)</u>	<u>(38,360)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(8,689)	(2,425)
		<u>(24,790)</u>	<u>(40,785)</u>
Net decrease in cash and cash equivalents		(24,790)	(40,785)
Cash and cash equivalents at the beginning of the year		(7,416)	33,369
		<u>(32,206)</u>	<u>(7,416)</u>
Cash and cash equivalents at the end of the year	13	(32,206)	(7,416)

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. GENERAL INFORMATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

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

Income from charitable activities

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

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

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

The National Association for Youth Drama T/A Youth Theatre Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

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

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

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

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

Expenditure

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

Employee benefits

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

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

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

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

Tangible fixed assets and depreciation

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

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

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

Financial Instruments

Payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

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

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

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

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

5. GOING CONCERN

The company has incurred deficits in the last two years; however, the directors consider that the going concern basis of accounting remains appropriate. The company continues to receive support from the Arts Council and other funding partners, and the directors continue to monitor cash flow and budgets closely.

Based on the company's current financial position, funding arrangements and cash flow forecasts, the directors have a reasonable expectation that the company will have sufficient resources to meet its liabilities as they fall due for a period of at least 12 months from the date of signing the financial statements. Accordingly, the directors are satisfied that there are no material uncertainties related to events or conditions that may cast significant

continued

The National Association for Youth Drama T/A Youth Theatre Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

doubt on the company's ability to continue as a going concern.

6.	INCOME					
6.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		€	€	€	€	
	Grants from governments and other co-funders:					
	Arts Council of Ireland: Strategic Funding	305,000	22,500	327,500	300,000	
	Youth Service Grant Scheme - Department of Children and Youth Affairs	138,733	-	138,733	129,934	
	Capital Grant Scheme - Department of Children and Youth Affairs	-	7,994	7,994	1,565	
	Climate Justice Fund - Department of Children and Youth Affairs	-	-	-	24,525	
	Creative Ireland	-	150,000	150,000	21,046	
	Community Foundation	69,900	-	69,900	-	
		513,633	180,494	694,127	477,070	
6.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		€	€	€	€	
	Membership Fees	6,066	-	6,066	4,351	
	Publications	38	-	38	623	
	Training Income	27,946	-	27,946	33,283	
		34,050	-	34,050	38,257	
6.3	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024	
		€	€	€	€	
	Other Income	9,227	-	9,227	799	
7.	EXPENDITURE					
7.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		€	€	€	€	€
	Expenditure on charitable activities	-	-	459,184	459,184	435,989
	Projects and events	286,891	-	-	286,891	132,293
		286,891	-	459,184	746,075	568,282

continued

The National Association for Youth Drama T/A Youth Theatre Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7.2 SUPPORT COSTS	Charitable Activities	2025	2024
	€	€	€
Staff costs	356,762	356,762	334,070
Covid expenses	199	199	1,283
Professional fees	8,487	8,487	7,771
Board expenses	42	42	2,183
Depreciation	5,986	5,986	7,721
Office costs	63,416	63,416	61,576
Audit	4,432	4,432	4,612
Fundraising and marketing costs	15,212	15,212	15,672
General expenses	4,648	4,648	1,101
	459,184	459,184	435,989
8. ANALYSIS OF SUPPORT COSTS			
		2025	2024
		€	€
Staff costs		356,762	334,070
Covid expenses		199	1,283
Professional fees		8,487	7,771
Board expenses		42	2,183
Depreciation		5,986	7,721
Office costs		63,416	61,576
Audit		4,432	4,612
Fundraising and marketing costs		15,212	15,672
General expenses		4,648	1,101
		459,184	435,989
9. NET INCOME			
		2025	2024
		€	€
Net Income is stated after charging/(crediting):			
Depreciation of tangible assets		5,986	7,721
Auditor's remuneration:			
- audit services		4,432	4,612
		4,432	4,612
10. EMPLOYEES AND REMUNERATION			
Number of employees			
The average number of persons employed (including executive directors) during the financial year was as follows:			
		2025	2024
		Number	Number
Administration		7	7
The staff costs comprise:		2025	2024
		€	€
Wages and salaries		278,426	262,846
Social security costs		30,975	29,010
Pension costs		13,573	12,187
		322,974	304,043

continued

The National Association for Youth Drama T/A Youth Theatre Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Computer Equipment €	Total €
Cost			
At 1 January 2025	33,188	52,182	85,370
Additions	1,242	7,447	8,689
	<u>34,430</u>	<u>59,629</u>	<u>94,059</u>
At 31 December 2025			
Depreciation			
At 1 January 2025	25,294	42,798	68,092
Charge for the financial year	2,548	3,438	5,986
	<u>27,842</u>	<u>46,236</u>	<u>74,078</u>
At 31 December 2025			
Net book value			
At 31 December 2025	<u>6,588</u>	<u>13,393</u>	<u>19,981</u>
At 31 December 2024	<u>7,894</u>	<u>9,384</u>	<u>17,278</u>

12. DEBTORS

	2025 €	2024 €
Trade debtors	6,655	9,180
Prepayments	3,374	4,775
Accrued Income	15,700	-
	<u>25,729</u>	<u>13,955</u>

13. CASH AND CASH EQUIVALENTS

	2025 €	2024 €
Cash and bank balances	1,663	6,316
Bank overdrafts	(33,869)	(13,732)
	<u>(32,206)</u>	<u>(7,416)</u>

14. CREDITORS

Amounts falling due within one year	2025 €	2024 €
Amounts owed to credit institutions	33,869	13,732
Trade creditors	7,375	7,373
Taxation and social security costs	11,447	8,962
Other creditors	1,505	831
Accruals	4,250	4,452
Deferred Income	60,459	65,060
	<u>118,905</u>	<u>100,410</u>

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

15. STATE FUNDING

Agency

Grant Programme
Term
Total Fund
Received in the financial year
Recognised as income
Fund deferred or due at financial year end
Capital Grant
Restriction on use

The Arts Council

Strategic Funding
2025
€327,500
€311,800
€327,500
€15,700 due
No
€305,000 unrestricted, €22,500 restricted

Agency

Grant Programme
Term
Total Fund
Received in the financial year
Recognised as income

Fund deferred or due at financial year end
Capital Grant
Restriction on Use

The Department of Children, Equality, Disability, Integration, and Youth.

Youth Service Grant Scheme
2025
€138,733
€138,733
€138,733

Agency

Grant Programme

Term
Total Fund
Received in the financial year
Recognised as income
Fund deferred or due at financial year end
Capital Grant
Restriction on Use

The Department of Children, Equality, Disability, Integration, and Youth.

Youth Capital Funding Scheme 2025 for National Youth Organisations
2025
€7,994
€7,994
€7,994
€0
Yes
Yes

Agency

Grant Programme
Term
Total Fund
Received in the financial year
Recognised as income
Fund deferred or due at financial year end
Capital Grant
Restriction on Use

The Department of Children, Equality, Disability, Integration, and Youth.

Youth Climate Justice Fund
2024
€24,525
€24,525
€24,525
€0
No
No

Agency

Grant Programme
Term
Total Fund
Received in the financial year
Recognised as income
Fund deferred or due at financial year end
Capital Grant
Restriction on Use

Dept. of Tourism, Culture, Arts, Gaeltacht, Sport and Media

Creative Ireland Programme Scheme
2025
€150,000
€150,000
€150,000
€0
No
Yes

continued

The National Association for Youth Drama T/A Youth Theatre Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Agency	Community Foundation Ireland
Grant Programme	RTE Toy Show Appeal
Term	2024
Total Fund	€50,000
Received in the financial year	€0
Recognised as income	€50,000
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	No

Agency	Community Foundation Ireland
Grant Programme	Communications and Engagement Fund
Term	2025
Total Fund	€10,000
Received in the financial year	€10,000
Recognised as income	€10,000
Fund deferred or due at financial year end	€0
Capital Grant	No
Restriction on Use	No

Agency	Community Foundation Ireland
Grant Programme	RTE Toy Show Appeal
Term	2025
Total Fund	€40,000
Received in the financial year	€40,000
Recognised as income	€9,900
Fund deferred or due at financial year end	€30,100 deferred
Capital Grant	No
Restriction on Use	No

16. RESERVES

	2025	2024
	€	€
At the beginning of the year	(62,861)	(10,705)
Deficit for the financial year	(8,671)	(52,156)
At the end of the year	(71,532)	(62,861)

17. FUNDS

17.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2024	(32,860)	22,155	(10,705)
Movement during the financial year	(45,558)	(6,598)	(52,156)
At 31 December 2024	(78,418)	15,557	(62,861)
Movement during the financial year	(11,812)	3,141	(8,671)
At 31 December 2025	(90,230)	18,698	(71,532)

continued

The National Association for Youth Drama T/A Youth Theatre Ireland
NOTES TO THE FINANCIAL STATEMENTS
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17.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Balance 31 December 2025 €
Restricted funds				
Restricted	15,557	180,494	177,353	18,698
Unrestricted funds				
Unrestricted General	(78,418)	556,910	568,722	(90,230)
Total funds	(62,861)	737,404	746,075	(71,532)

18. STATUS

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

The liability of the members is limited.

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

19. POST-BALANCE SHEET EVENTS

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

20. 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:

	2025 €	2024 €
Basic Pay	104,812	102,322
Employers PRSI	11,868	11,331
Pension Contributions	5,124	2,750
	121,804	116,403

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 2nd September 2026

