

Company Number: 355549

**Dublin Youth Dance Company Company Limited by Guarantee**

**Annual Report and Financial Statements**

**for the financial year ended 31 December 2021**

# Dublin Youth Dance Company Company Limited by Guarantee

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## **Dublin Youth Dance Company Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION**

|                          |  |
|--------------------------|--|
| <b>Directors</b>         | Aoife Lucey<br>Jeanette Keane<br>Margaret Bourke<br>Oran Leong<br>Robert Connor (Resigned 1 June 2021)<br>Sharon Murphy<br>Kama Bugala (Appointed 20 September 2021) |
| <b>Company Secretary</b> | Margaret Bourke  |
| <b>Company Number</b>    | 355549   |
| <b>Registered Office</b> | 37 Hamilton Street,<br>Off South Circular Road,<br>Dublin 8  |
| <b>Business Address</b>  | 37 Hamilton Street<br>Off South Circular Road<br>Dublin 8  |
| <b>Auditors</b>          | HLB Ryan Limited<br>5 Clarinda Park North<br>Dun Laoghaire<br>Co Dublin  |
| <b>Bankers</b>           | Permanent TSB<br>70 Grafton Street<br>Dublin 2   |

# Dublin Youth Dance Company Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2021

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

### Principal Activity and Review of the Business

The principal activity of the company is the advancement of the arts by promoting, facilitating and developing contemporary youth dance (age under 25), in Ireland is supported by the Arts Council of Ireland, Dublin City Council and Dun Laoghaire/Rathdown County Council. Our constitution defines the mission of DYDC as to carry on the activities of a dance company and to provide and arrange performances, festivals, choreography, dance training and other performance activities.

In furtherance of the principal activity of the company, it

(a) carries on the activities of a youth dance company and to provide and arrange performances, festivals, choreography, dance training and other performing arts activities;

(b) creates opportunities for young people to engage in training and in creating and performing dance on an ongoing basis supporting the following.

#### Training and Development

3 DYDC ensembles provide supportive, sequenced and developmental learning paths. This is the armature of our work around which all other activities are built. Clear pedagogical and creative goals inform delivery of a consistent and sustained programme of classes/workshops in contemporary dance and allied disciplines led by expert teachers and choreographers. Bespoke advice and mentoring form part of this programme, especially for those considering full-time training abroad.

#### Performance

Regular opportunities to perform in a range of theatre-based and site-specific contexts, including on film. The joys and disciplines of creating work collectively incorporating initial exploration, improvisation, choreography, rehearsal, sharing and public performance.

#### Festival -

DYDC convenes and curates Irish Youth Dance Festival as an annual platform for: showcasing performances by various youth dance companies; sharing ideas and experiences; facilitating professional development; for national & international networking; raising profile, status and self-confidence of youth dance in Ireland

#### Engagement with Professional Sector

Through teaching, master classes, commissions and alumni programme, we ensure DYDC deepens its distinctive and mutually beneficial relationship with key individuals, companies and orgs in the Irish dance and arts world. We generate and respond to opportunities to build connections for our aspiring dance artists.

#### Leadership & Partnership -

We represent, advocate for, and showcase youth dance in Ireland and Irish youth dance abroad. Formally and informally we share information/knowledge and we create opportunities for exchange and learning at home and abroad.

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

There has been no significant change in these activities during the financial year ended 31 December 2021.

### Financial Results

The (deficit)/surplus for the financial year after providing for depreciation amounted to €(9,588) (2020 - €4,137).

At the end of the financial year, the company has assets of €31,730 (2020 - €31,239) and liabilities of €32,918 (2020 - €22,839). The net assets of the company have decreased by €(9,588).

# Dublin Youth Dance Company Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2021

### Directors and Secretary

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

Aoife Lucey  
Jeanette Keane  
Margaret Bourke  
Oran Leong  
Robert Connor (Resigned 1 June 2021)  
Sharon Murphy  
Kama Bugala (Appointed 20 September 2021)

The secretary who served throughout the financial year was Margaret Bourke.

In accordance with the Constitution, all of the directors retire but being eligible, offer themselves for re-election.

There were no other changes in directors between the year end and the date of signing the financial statements.

### Future Developments

The activities of the company are increasing year on year and the company will endeavour to secure new partnerships and collaborations with a wide variety of artists, arts organisations and venues.

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

### Post Balance Sheet Events

There are no events after the reporting period to disclose.

### Auditors

The auditors, HLB Ryan Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Structure, Governance and Management

The company is a charity and hence this report and results are presented in a form, which complies both with the requirements of the Companies Act 2014 and also the 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 1st January 2015).

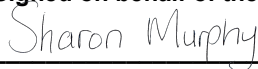
### Statement on Relevant Audit Information

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 37 Hamilton Street, Off South Circular Road, Dublin 8.

### Signed on behalf of the board



Sharon Murphy  
Director



Margaret Bourke  
Director

Date: 13/07/2022

# Dublin Youth Dance Company Company Limited by Guarantee

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial 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", applying Section 1A of that Standard, 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 and 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.

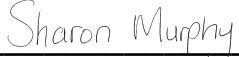
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, 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.


### Disclosure of Information to Auditor

Each persons who is a director at the date of approval of this report confirms that:

- 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

  
\_\_\_\_\_  
**Sharon Murphy**  
Director

  
\_\_\_\_\_  
**Margaret Bourke**  
Director

Date: 13/07/2022

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Dublin Youth Dance Company Company Limited by Guarantee**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Dublin Youth Dance Company Company Limited by Guarantee ('the company') for the financial year ended 31 December 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and 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", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

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 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", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 5 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 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

- the information given in the Directors' 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 applicable legal requirements.

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Dublin Youth Dance Company Company Limited by Guarantee**

### **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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

### **Respective responsibilities**

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

As explained more fully in the Directors' Responsibilities Statement set out on page 6, 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 company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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

Our 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 any 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.

**Derek Ryan**  
**for and on behalf of**  
**HLB RYAN LIMITED**  
5 Clarinda Park North  
Dun Laoghaire  
Co Dublin

**Date:** \_\_\_\_\_



# Dublin Youth Dance Company Company Limited by Guarantee

## APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

### 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

# Dublin Youth Dance Company Company Limited by Guarantee

## INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2021

|  | Notes | 2021<br>€             | 2020<br>€           |
|--|-------|-----------------------|---------------------|
| Income                                   | 6     | 157,299               | 99,858              |
| Expenditure                              |       | <u>(166,887)</u>      | <u>(95,721)</u>     |
| (Deficit)/surplus for the financial year |       | <u>(9,588)</u>        | <u>4,137</u>        |
| Total comprehensive income               |       | <u><u>(9,588)</u></u> | <u><u>4,137</u></u> |

# Dublin Youth Dance Company Company Limited by Guarantee

## BALANCE SHEET

as at 31 December 2021

|   | Notes | 2021<br>€ | 2020<br>€ |
|---|-------|-----------|-----------|
| <b>Fixed Assets</b>                                   |       |           |           |
| Tangible assets                                       | 9     | 720       | 1,327     |
| <b>Current Assets</b>                                 |       |           |           |
| Debtors   | 10    | 582       | 12,085    |
| Cash and cash equivalents                             |       | 30,428    | 17,827    |
|   |       | 31,010    | 29,912    |
| <b>Creditors: amounts falling due within one year</b> | 11    | (32,918)  | (22,839)  |
| <b>Net Current (Liabilities)/Assets</b>               |       | (1,908)   | 7,073     |
| <b>Total Assets less Current Liabilities</b>          |       | (1,188)   | 8,400     |
| <b>Reserves</b>                                       |       |           |           |
| Income and expenditure account                        |       | (1,188)   | 8,400     |
| <b>Equity attributable to owners of the company</b>   |       | (1,188)   | 8,400     |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 14/06/2022 and signed on its behalf by:

*Sharon Murphy*

Sharon Murphy  
Director

*Margaret Bourke*

Margaret Bourke  
Director

**Dublin Youth Dance Company Company Limited by Guarantee**  
**RECONCILIATION OF MEMBERS' FUNDS**

as at 31 December 2021

|                                | <b>Retained<br/>(deficit)/</b> | <b>Total</b>   |
|--------------------------------|--------------------------------|----------------|
|                                | <b>€</b>                       | <b>€</b>       |
| <b>At 1 January 2020</b>       | 4,263                          | 4,263          |
| Surplus for the financial year | 4,137                          | 4,137          |
| <b>At 31 December 2020</b>     | 8,400                          | 8,400          |
| Deficit for the financial year | (9,588)                        | (9,588)        |
| <b>At 31 December 2021</b>     | <b>(1,188)</b>                 | <b>(1,188)</b> |

# Dublin Youth Dance Company Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. General Information

Dublin Youth Dance Company Company Limited by Guarantee is a company limited by guarantee incorporated and registered in the Republic of Ireland. The registered number of the company is 355549. The registered office of the company is 37 Hamilton Street, Off South Circular Road, Dublin 8, 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.

### 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 company's financial statements.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2021 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

#### Income

Income represents revenue received from a variety of sources but mainly in the form of grants received in contribution to the general and specific expenses to the company. Revenue is recognised as received, however when income is received with regard to specific activities, this income is recognised when the relating expenditure is incurred.

Donations and membership fees by their nature are not subject to verification until they are received and recorded. Therefore, this income is only recognised upon receipt and entry to the company's accounting system. Donations in kind are valued and included in both income and expenditure in the year of receipt.

#### Tangible assets and depreciation

Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

|                                  |                     |
|----------------------------------|---------------------|
| Fixtures, fittings and equipment | - 25% Straight line |
|----------------------------------|---------------------|

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in 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 Balance Sheet bank overdrafts are shown within Creditors.

#### Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

# Dublin Youth Dance Company Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

### Taxation

The Company is limited by guarantee under the Companies Acts 2014 and is not established for the profit or gain of its members. The Company is solely trading for the mutual benefit of its members and accordingly is not liable to Corporation Tax in the current period.

### 3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements.

### 4. Going concern

The company has made an operating loss of €9,588. Cash-flow projections for the period to December 2022 has indicated that the company will have sufficient cash reserves to be able to meet its debts as and when they fall due. The company has Net Liabilities of €1,188 with the largest creditor of the company being deferred income which has realised as income post year end. The directors are therefore of the view that the company will continue as a going concern and therefore will realise its assets and liabilities in the normal course of business, and at the amounts stated in the financial statements.

### 5. Provisions Available for Audits of Small Entities

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

### 6. Income

The income for the financial year is analysed as follows:

|                                   | 2021           | 2020          |
|-----------------------------------|----------------|---------------|
|                                   | €              | €             |
| <b>By Category:</b>               |                |               |
| Membership Fees                   | 7,545          | 12,355        |
| Performance & Box Office Receipts | 6,278          | 4,540         |
| Workshop & Classes Fees           | 12,528         | 2,975         |
| Arts Council of Ireland           | 125,948        | 63,542        |
| Dublin City Council               | 5,000          | 4,330         |
| Fingal County Council             | -              | 750           |
| Intangible Income                 | -              | 10,666        |
| Residencies                       | -              | 300           |
| Cavan County Council              | -              | 400           |
|                                   | <u>157,299</u> | <u>99,858</u> |

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the advancement of the arts by promoting, facilitating and developing youth dance in Ireland.

|  |             |             |
|--|-------------|-------------|
| <b>7. Operating (deficit)/surplus</b>                        | <b>2021</b> | <b>2020</b> |
|  | <b>€</b>    | <b>€</b>    |
| <b>Operating (deficit)/surplus is stated after charging:</b> |             |             |
| Depreciation of tangible assets                              | <u>607</u>  | <u>607</u>  |

**Dublin Youth Dance Company Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**8. Employees**

The average monthly number of employees, including directors, during the financial year was 2, (2020 - 1).

|                   | <b>2021<br/>Number</b> | 2020<br>Number |
|-------------------|------------------------|----------------|
| Artistic Director | 1                      | 1              |
| Administration    | 1                      | -              |
|                   | <u>2</u>               | <u>1</u>       |

**9. Tangible assets**

|                               | <b>Fixtures,<br/>fittings and<br/>equipment<br/>€</b> | <b>Total<br/>€</b> |
|-------------------------------|---|--------------------|
| <b>Cost</b>                   |   |                    |
| At 1 January 2021             | 4,037   | 4,037              |
| At 31 December 2021           | <u>4,037</u>  | <u>4,037</u>       |
| <b>Depreciation</b>           |   |                    |
| At 1 January 2021             | 2,710   | 2,710              |
| Charge for the financial year | 607   | 607                |
| At 31 December 2021           | <u>3,317</u>  | <u>3,317</u>       |
| <b>Net book value</b>         |   |                    |
| At 31 December 2021           | <u>720</u>  | <u>720</u>         |
| At 31 December 2020           | <u>1,327</u>  | <u>1,327</u>       |

**10. Debtors**

|                | <b>2021<br/>€</b> | 2020<br>€     |
|----------------|-------------------|---------------|
| Trade debtors  | 20                | 6,355         |
| Prepayments    | 562               | 4,812         |
| Accrued income | -                 | 918           |
|                | <u>582</u>        | <u>12,085</u> |

**11. Creditors**  
**Amounts falling due within one year**

|                 | <b>2021<br/>€</b> | 2020<br>€     |
|-----------------|-------------------|---------------|
| Taxation        | 3,663             | 2,238         |
| Accruals        | 1,695             | 3,943         |
| Deferred Income | 27,560            | 16,658        |
|                 | <u>32,918</u>     | <u>22,839</u> |

**12. Taxation**

|                   | <b>2021<br/>€</b> | 2020<br>€    |
|-------------------|-------------------|--------------|
| <b>Creditors:</b> |                   |              |
| PAYE              | <u>3,663</u>      | <u>2,238</u> |

**Dublin Youth Dance Company Company Limited by Guarantee**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**13. Status**

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 of 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 € 2.

**14. Capital commitments**

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

**15. Post-Balance Sheet Events**

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

**16. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on \_\_\_\_\_.



**DUBLIN YOUTH DANCE COMPANY COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**Dublin Youth Dance Company Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the financial year ended 31 December 2021

|                              | <b>Schedule</b> | <b>2021</b><br>€      | 2020<br>€           |
|------------------------------|-----------------|-----------------------|---------------------|
| Income                       |                 | <u>157,299</u>        | <u>99,858</u>       |
| Gross surplus Percentage     |                 | <u>100.0%</u>         | <u>100.0%</u>       |
| Overhead expenses            | 1               | <u>(166,887)</u>      | <u>(95,721)</u>     |
| <b>Net (deficit)/surplus</b> |                 | <u><u>(9,588)</u></u> | <u><u>4,137</u></u> |

**Dublin Youth Dance Company Company Limited by Guarantee**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : OVERHEAD EXPENSES**  
for the financial year ended 31 December 2021

|   | 2021           | 2020          |
|---|----------------|---------------|
|   | €              | €             |
| <b>Administration Expenses</b>                |                |               |
| Wages and salaries                            | 39,480         | 20,482        |
| Social welfare costs                          | 4,194          | 9,046         |
| Production Costs                              | 399            | 2,629         |
| Artist/Tutor/Choreographic Fees               | 60,831         | 19,710        |
| Artistic Director - (Choreography & Teaching) | 7,503          | 6,271         |
| Stage & Production Management                 | 4,900          | -             |
| Venue & Rehearsal Space                       | 11,983         | 8,271         |
| Administrator                                 | -              | 3,655         |
| Other Office Costs                            | -              | 5,500         |
| Insurance                                     | 1,273          | 1,259         |
| Printing, postage and stationery              | 451            | 432           |
| Marketing & Public Relations                  | 4,032          | 1,850         |
| Video, Photography & Editing                  | 11,398         | 6,247         |
| Telephone                                     | 720            | -             |
| Computer & Website Costs                      | 133            | (8)           |
| Hospitality                                   | -              | 46            |
| Consultancy fees                              | 3,595          | 7,500         |
| Bank charges                                  | 86             | 68            |
| General expenses                              | 419            | 9             |
| Health & Safety                               | 11,210         | -             |
| Membership & Subscriptions                    | 1,626          | 413           |
| Auditor's remuneration                        | 2,047          | 1,734         |
| Depreciation of tangible assets               | 607            | 607           |
|   | <u>166,887</u> | <u>95,721</u> |