

**Company registration number: 149214**

**Dance Theatre of Ireland CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2022**

**Dance Theatre of Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Dance Theatre of Ireland CLG**  
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**Directors and other information**

<b>Directors</b>	Robert Burke Patrick Delaney Kay Scolah (Retired 6th June 2022) Gail Gilliland Nick Curtis-Davis Eadaoin McCarthy Mary Apied Graham Hughes (Appointed 17th December 2022)
<b>Secretary</b>	Robert Connor
<b>Company number</b>	149214
<b>Registered office</b>	Dance Theatre of Ireland Company Limited by Guarantee Bloomfields Centre Dun Laoghaire Co. Dublin
<b>Business address</b>	Bloomfields Centre Dun Laoghaire Co. Dublin
<b>Auditor</b>	ACM & A Windsor House 15 Windsor Terrace Dun Laoaghire Co. Dublin
<b>Bankers</b>	Bank of Ireland P.O. Box 9A 2 College Green Dublin 2
<b>Solicitors</b>	McCann Fitzgerald Riverside One, Sir John Rogerson Quay, Dublin 2.

**Dance Theatre of Ireland CLG**  
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**Directors' report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31st December 2022.

**Companies Act 2014**

The accounts have been prepared in compliance with the Companies Act 2014.

**Directors**

The names of the persons who at any time during the financial year were directors of the company are as follows:

Robert Burke  
Patrick Delaney  
Kay Scolah (Retired 6th June 2022)  
Gail Gilliland  
Nick Curtis-Davis  
Eadaoin McCarthy  
Mary Apied  
Graham Hughes (Appointed 17th December 2022)

**Principal activities**

The principal activity of the company is the performance and teaching of theatre dance and increasing access and participation to the Arts and Dance.

**Dance Theatre of Ireland CLG**  
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**Directors' report (continued)**

**Access, participation & performance**

In 2022, VINTAGE YOUTH the DTI Seniors Performance Ensemble met extensively throughout the year. In spring, whilst still wearing masks they created a new work "STILL HERE" and performed it live as a work-in-progress for BEALTAINÉ FESTIVAL 2022. This was the first live work since 2019. In autumn, following further rehearsals, they gave two full-house performances at the dlr Lexicon Studio Theatre on December 2nd. As a celebration of the International Day of Older Persons on October 1st, Vintage Youth performed a medley of dances in three outdoor locations for the DLR Festival of Inclusion in Myrtle Square, Moran Park and Cabinteely Park. The events were very well attended and many people joined in with the activity.

**FILM STILL HERE:**

Through a Commission from DLR & Arts Council, VINTAGE YOUTH worked with choreographers and DTI Artistic Directors Loretta Yurick & Robert Connor to create a short film of STILL HERE with Kristian Mantalvanos which has reached over 950 viewers. STILL HERE both live and film poignantly captures in dance, music and spoken word the experiences of many seniors throughout the past two years of the pandemic.

**Well Dance in the Parks/dlr Age Friendly:**

DTI also organized many outdoor Well Dance sessions during the summer and autumn in local parks which were specifically for older people who cocooned during the pandemic and afforded those who participated in online classes an opportunity to meet each other safely.

The Well Dance for Seniors and Dancing Well With Parkinson's programs continued with 5-7 classes held weekly throughout the year. These were facilitated online through Zoom and between 300 to 525 people registered for each term. Over 2,000 people have registered from 2020 to 2022.

A survey of Well Dance participants was undertaken in spring & autumn 2022, with outstandingly positive feedback received. Participants hailed the DTI's Well Dance Programme and their experience of dancing during the pandemic as being their lifesaver and the highlight of their week.

**Centre for DANCE:** DTI's Centre for Dance in Dun Laoghaire held 5 classes a week at the Centre, albeit with reduced participants. In 2022, classes were run with mask wearing, weekly symptom check forms being completed by attendees and distanced dance markers placed in the studio to enable dancers to be far apart. By the end of 2022, masks were no longer required but we continue with symptom check forms and slightly increased participants. Strict cleaning and ventilation protocols remain in place throughout and are overseen by the Centre Manager.

**Dance and Aging Network:** DTI is a partner in and worked with Age & Opportunity and Dance Ireland to deliver a National Dance & Aging Network Day. This was held in person in December as well as several other online events for professionals with the aim of building a network and empowering practitioners in this area.

Rehearsals by Dublin Youth Dance Company (DYDC) and Rachel Goode Dance continued in 2022, amongst others. DYDC was co-founded by DTI Artistic Directors Robert Connor and Loretta Yurick and they rehearse at the Centre on Sundays during the year which is supported kindly by DTI.

We continue to prioritize serving our Seniors - those who are most vulnerable, isolated and in danger. There were continuous online and live Well Dance classes during the year including Dancing Well With Parkinson's.

With the support of the HSE we also continued the Living Well with Dementia programme (weekly creative dance classes for people with Dementia and their care partners) as well as those for St. Joseph's Shankill (a dementia dedicated care facility) where classes were in person weekly.

Dance Theatre of Ireland gratefully acknowledges the support of its Board of Directors, the Arts Council, Dun Laoghaire-Rathdown County Council, the HSE, the HSE National Lottery Funds, Healthy Ireland and private voluntary donors and donations.

**Dance Theatre of Ireland CLG**  
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**Directors' report (continued)**

**Principal risks and uncertainties**

The directors recognise that the principal risk factors that could materially and adversely affect the company's operating profits or financial position are a decrease in funding grants, reduced capacity in combination with increased operating costs, especially energy costs.

**Likely future developments**

The Company plans to continue its arts participation and engagement activities in a range of performances and programs. We aim to continue online classes for those most vulnerable as well as return to "Pre-Covid" activities where possible. We plan to continue to develop the Well Dance for Seniors & Vintage Youth performance programmes, including an intergenerational collaboration with Dublin Youth Dance Company. Partnerships will continue to be developed with the Arts Council, DLRCC, The Ireland Funds, HSE National Lottery, Age & Opportunity/Bealtaine, Dance Ireland and others as well as continuing with activities online and in person at the Centre.

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at the registered office and principal place of business.

**Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**Auditors**

In accordance with Section 383(2) of the Companies Act 2014, the auditors ACM & A, Chartered Accountants & Registered Auditors, Windsor House, 15 Windsor Terrace, Dun Laoghaire, Co. Dublin will continue in office.

This report was approved by the board of directors on 26th April 2023 and signed on behalf of the board by:

  
**Patrick Delaney**  
Director

  
**Gail Gilliland**  
Director

**Dance Theatre of Ireland CLG**  
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**Directors' responsibilities statement**

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Independent auditor's report to the members of  
Dance Theatre of Ireland CLG**

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

***Opinion***

We have audited the financial statements of Dance Theatre of Ireland CLG for the financial year ended 31st December 2022 which comprise the statement of income and retained earnings, Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2022 and of its loss 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 prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out below, 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.

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

***Conclusions relating to going concern***

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

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

***Emphasis of matter***

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosures made in note 3 to the financial statements regarding the company's ability to continue as a going concern. The company's assets exceed its total liabilities by €119,636. The financial statements do not include any adjustments which may be required should the company not be able to continue as a going concern.



**Independent auditor's report to the members of  
Dance Theatre of Ireland CLG (continued)**

***Other Information***

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

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

We have nothing to report in this regard.

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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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

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

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

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

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Independent auditor's report to the members of  
Dance Theatre of Ireland CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

***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 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.

Ronan Armstrong



For and on behalf of  
ACM & A  
Chartered Accountants and Registered Auditors  
Windsor House  
15 Windsor Terrace  
Dun Laoaghire  
Co. Dublin

18th May 2023

**Dance Theatre of Ireland CLG**  
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**Statement of income and retained earnings**  
**Financial year ended 31st December 2022**

	Note	2022 €	2021 €
<b>Turnover</b>		78,024	60,439
<b>Gross profit</b>		<u>78,024</u>	<u>60,439</u>
Administrative expenses		(230,275)	(155,522)
Other operating income	5	110,760	158,085
<b>Operating (loss)/profit</b>	6	<u>(41,491)</u>	<u>63,002</u>
<b>(Loss)/profit before taxation</b>		<u>(41,491)</u>	<u>63,002</u>
Tax on (loss)/profit		-	-
<b>(Loss)/profit for the financial year and total comprehensive income</b>		<u><u>(41,491)</u></u>	<u><u>63,002</u></u>
<b>Retained earnings at the start of the financial year</b>		<u>161,127</u>	<u>98,125</u>
<b>Retained earnings at the end of the financial year</b>		<u><u>119,636</u></u>	<u><u>161,127</u></u>

The notes on pages 11 to 17 form part of these financial statements.

**Dance Theatre of Ireland CLG**  
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**Statement of financial position**  
**As at 31st December 2022**

	Note	2022		2021	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	9	2,323		1,659	
			2,323		1,659
<b>Current assets</b>					
Debtors	10	11,983		19,859	
Cash at bank and in hand		117,213		148,038	
		129,196		167,897	
<b>Creditors: amounts falling due within one year</b>	11	(11,883)		(8,429)	
<b>Net current assets</b>			117,313		159,468
<b>Total assets less current liabilities</b>			119,636		161,127
<b>Net assets</b>			119,636		161,127
<b>Capital and reserves</b>					
Profit and loss account			119,636		161,127
<b>Members funds</b>			119,636		161,127

These 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' and the Companies Act 2014.

These financial statements were approved by the board of directors on 26th April 2023 and signed on behalf of the board by:

  
**Patrick Delaney**  
 Director

  
**Gail Gilliland**  
 Director

**The notes on pages 11 to 17 form part of these financial statements.**

**Dance Theatre of Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31st December 2022**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Dance Theatre of Ireland Company Limited by Guarantee, Bloomfields Centre, Dun Laoghaire, Co. Dublin.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2014.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

**Going concern**

The company has secured a revenue grant from the Arts Council for the period 1 January 2022 to 31 December 2022. The Board of Directors are confident that the support of the Arts Council of Ireland will continue for the foreseeable future and therefore have deemed it appropriate to prepare the statutory financial statements on a going concern basis.

**Turnover**

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

**Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

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**Notes to the financial statements (continued)**  
**Financial year ended 31st December 2022**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings, fixtures and equipment                      - 25%      straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

**Dance Theatre of Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31st December 2022**

**Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up, is €5.

**5. Other operating income**

	<b>2022</b>	2021
	€	€
Government grant income	<u>110,760</u>	<u>158,085</u>

**6. Operating (loss)/profit**

Operating (loss)/profit is stated after charging/(crediting):

	<b>2022</b>	2021
	€	€
Depreciation of tangible assets	1,497	4,047
Fees payable for the audit of the financial statements	<u>4,058</u>	<u>3,800</u>

**Dance Theatre of Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31st December 2022**

**7. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 3 (2021: 2).

The aggregate payroll costs incurred during the financial year, net of government subsidies, were:

	<b>2022</b>	2021
	€	€
Wages and salaries	136,802	93,740
Social insurance costs	(1,884)	(12,271)
	<u>134,918</u>	<u>81,469</u>

During 2022, there was a refund of employer PRSI contributions of €6,977 for Loretta Yurick and Robert Connor.

	<b>2022</b>	2021
	No. of Staff	No. of Staff
<b>Employee benefits (excluding pension costs)</b>		
Greater than €60,000	-	-
Greater than €70,000	-	-
Greater than €80,000	-	-
	<u>-</u>	<u>-</u>
Total Employer Contributions including Pensions amount	<u>-</u>	<u>-</u>

**8. Appropriations of profit and loss account**

	<b>2022</b>	2021
	€	€
At the start of the financial year	161,127	98,125
(Loss)/profit for the financial year	(41,491)	63,002
	<u>119,636</u>	<u>161,127</u>
<b>At the end of the financial year</b>	<u>119,636</u>	<u>161,127</u>



**Dance Theatre of Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31st December 2022**

**9. Tangible assets**

	Fixtures, fittings and equipment	Total
	€	€
<b>Cost</b>		
At 1st January 2022	96,534	96,534
Additions	2,161	2,161
<b>At 31st December 2022</b>	<u>98,695</u>	<u>98,695</u>
<b>Depreciation</b>		
At 1st January 2022	94,875	94,875
Charge for the financial year	1,497	1,497
<b>At 31st December 2022</b>	<u>96,372</u>	<u>96,372</u>
<b>Carrying amount</b>		
<b>At 31st December 2022</b>	<u>2,323</u>	<u>2,323</u>
At 31st December 2021	<u>1,659</u>	<u>1,659</u>

**10. Debtors**

	2022	2021
	€	€
Other debtors	814	2,640
Prepayments	1,169	10,219
Accrued income	10,000	7,000
	<u>11,983</u>	<u>19,859</u>

**11. Creditors: amounts falling due within one year**

	2022	2021
	€	€
Other creditors including tax and social insurance	4,868	3,720
Accruals	7,015	4,709
	<u>11,883</u>	<u>8,429</u>

**Dance Theatre of Ireland CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31st December 2022**

**12. Government grants**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
At the start of the financial year	-	3,235
Grants received or receivable	117,260	154,850
Released to profit or loss	(117,260)	(158,085)
At the end of the financial year	<u>-</u>	<u>-</u>

The amounts recognised in the financial statements for government grants are as follows:

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Recognised in other operating income:		
Government grants recognised directly in income	110,760	154,850
Government grants released to profit or loss	-	3,235
	<u>110,760</u>	<u>158,085</u>

**13. Financial instruments**

The carrying amount for each category of financial instruments is as follows:

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Cash at bank and in hand	<u>117,229</u>	<u>148,038</u>
<b>Financial liabilities measured at amortised cost</b>		
Bank and other loans	<u>1,120</u>	<u>805</u>
	<u>1,120</u>	<u>805</u>

**14. Contingent assets and liabilities**

If the company were to cease its activities, all fixed assets acquired with the assistance of the Arts Council must be offered to a similar organisation, subject to the consent of the Arts Council. Fixed assets purchased with Arts Council grants may not be disposed of within five years of purchase without written consent from the Arts Council. Under certain conditions the Arts Council reserves the right to have recipient organisations repay all or a portion of its financial aid.

**15. Controlling party**

The company does not have an ultimate controlling party.

**Dance Theatre of Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31st December 2022**

**16. PASE Small Entities**

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

**17. Approval of financial statements**

The board of directors approved these financial statements for issue on 26 April 2023.

**Dance Theatre of Ireland CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**The following pages do not form part of the statutory accounts.**