

**Company Registration No. 311330 (Republic of Ireland)**

**Charity Registration No. 20143534**

**CROOKED HOUSE THEATHRE CLG**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

# CROOKED HOUSE THEATHRE CLG

## COMPANY INFORMATION

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<b>Directors</b>	Mary Doyle Angela Geoghegan Mary Linehan Evonne Boland Kieran Behan
<b>Secretary</b>	Evonne Boland
<b>Company number</b>	311330
<b>Charity number</b>	20143534
<b>Registered office</b>	Crooked House Theatre 1 Main Street Newbridge Co. Kildare W12 KV29
<b>Auditor</b>	SCD Accountants Ltd Barrettstown Business Centre Barrettstown Newbridge Co. Kildare W12 NP63
<b>Business address</b>	Crooked House Theatre 1 Main Street Newbridge Co. Kildare W12 KV29
<b>Bankers</b>	Bank Of Ireland Main Street Newbridge Co. Kildare W12 A003

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# CROOKED HOUSE THEATHRE CLG

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# **CROOKED HOUSE THEATRE CLG**

## **ARTISTIC DIRECTORS' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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### **PLAYS**

In 2019 Crooked House staged 6 major productions with young people. The first, *The Penal Laws*, was created entirely by 13 young actors, 2 technicians, and 3 EVS volunteers, exploring the theme of colonisation, staged in Riverbank Newbridge. It has been invited to festivals in Palestine and Birmingham in summer 2020. It was directed by Peter Hussey. It was funded by a grant from the Arts Council's Young Ensembles Scheme.

The second was a new play, called *The Small Hours* by Katherine Soper, commissioned by the National Theatre in London and staged in Newbridge, in Belfast, and in the National Theatre, London in June. This was the 4th time a show by Kildare Youth Theatre was selected from amongst 400 productions to be staged in the National in London. Directed by Peter Hussey. All costs were covered by the National Theatre.

As part of the Connections programme we hosted 4 other county Kildare youth theatres in Newbridge for the weekend of the end of March where they staged their shows in Riverbank and we provided free workshops for the participants.

Shakespeare's *Hamlet* was our third show, directed by Peter Hussey and staged for local schools in Kildare in Riverbank in May.

There were films made of some of the plays above and are available on our website.

For JuneFest we staged two plays. *The Séance* by Anthony Neilson was directed by Vasiliki Psarra and *Purple* was directed by Sandra Sakavitsi. Both had new members in the cast and were staged in the Crooked House studio.

We staged Jane Thornton's version of Emily Bronte's *Wuthering Heights* as a school show in November for local school audiences. It was ably directed by Shane Hickey O' Mara.

### **FREE SCHOOLS' WORKSHOPS**

We delivered free drama workshops to over 300 teenagers from Kildare schools and youth clubs in 2019. A regular weekly drama workshop was given to 30 TY students in St Conleth's Community College, and still continues this year.

Several once-off workshops were given to students from the Patrician Boys' Secondary school on aspects of the English curriculum using drama. Approximately 100 students attended.

A series of once-off workshops were given to 110 students in TY in the CBS school in Naas. Two programmes of 6 workshops each were given to pupils in Scoil Mhuire Junior School in April to approximately 120 participants.

A summer project delivered to the Hive Youth Club in Kildare town for 13 young people.

Workshops were delivered by our team of EVS volunteers and by Peter Hussey.

### **KILDARE YOUTH THEATRE WORKSHOPS**

From January to July we ran 3 weekly workshops with regular attendees in Kildare Youth Theatre, amounting to 56 teenagers and young people aged 14 to 20.

From September onwards we increased the weekly workshops to 4, offering them free of charge, and the numbers increased to 110. We lowered the age at which one could join to 11. From September we offered the following:

- ÿ Oberon workshop for 11 to 13-year olds on Monday nights, facilitated by Vasiliki Psarra and Gonzalo Ramiro Martinez.
- ÿ Touchstone workshop for 14 to 16-year olds on Tuesday night, facilitated by Cian Ó Náraigh and Gandolfo Polito (replaced by Doug Morrison in January 2020).
- ÿ Caliban workshop for 17 to 19 year olds on Thursday nights, facilitated by Juan Escalona Corral and Gonzalo Ramiro Martinez .
- ÿ Senior Ensemble from 20+ year olds on Friday nights facilitated by Peter Hussey.

# **CROOKED HOUSE THEATRE CLG**

## **ARTISTIC DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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### **VOLUNTEERS**

In August we finished the EVS Projects Applied Drama Project and Theatre for Change Project. We said good bye to 5 volunteers. In September we began anew ESC Solidarity Corps project with 3 volunteers, Gandolfo Polito, Juan Escalona Corral and Gonzalo Ramiro Martinez. Gandolfo was offered a job in Berlin and he left the project in December.

All volunteers were trained in youth drama facilitation by Anna Galligan every Monday from September to December. The volunteers helped us deliver our workshop programme and took part in projects and events throughout the year.

We had a student on placement from Maynooth University's Applied Social Studies department – Susanne O' Sullivan – from October to December.

### **INTERNATIONAL PROJECTS**

We organised and took part in 5 international youth exchanges: week-long programmes of drama activity offered free to 40 young people for each exchange, and held in Greece, Ireland, Catalunya and Spain.

KAIROS was an Erasmus+ funded youth exchange held in Newbridge in August with 50+ young people from Ireland, Greece, Germany, Belgium, Spain and the UK. Performances were on the street and in the park at the end of the week. The project explored how we can protest about the rise of right-wing ideologies in our countries. The workshops were held in the PBS school in Newbridge. The school gave us the use of classrooms for free for the week.

LOGOS was an Erasmus+ funded training course for 30 young Irish and Greek participants in Pelion in Greece, where young drama facilitators learned from more experienced ones about facilitating youth theatre. This was in August.

We were in the second year of a three-year project with Austrian and Spanish youth theatres called Drama for Youth Work. We are making videos and a book about using drama in youth work. It will be uploaded to a website for free use by youth workers in 2020. In 2019 we made all of the videos for the website, and held a training course in Spain in January and another in Newbridge in October. 15 people from Austria, Spain and Ireland attended the Newbridge training course.

In January we hosted a one-day workshop in Crooked House with 25 KYT and US students organised by Maynooth University.

PLAY THE CHANGE was an Erasmus+ funded youth exchange organised by our Catalan partners Pirineus Creatius. We sent a group of Irish young people there for a week to explore how to use theatre for making social change.

GAME UP was an Erasmus+ training course organised by our Spanish partners On&Off. We sent a group there for a week to learn drama methods for work with young people.

NO RUMOURS was another Erasmus+ funded youth exchange in Logrono organised by On&Off about hate speech. We sent a group of young people there for a week.

### **NATIONAL PROJECTS**

THE ROOM Community Drama was a Solidarity Corps funded project designed to integrate a group of residents in the Eyre Powell reception centre with Irish people locally. It was for 3 months and run by Dasha Lavrienenko.

Youth Theatre Ireland run an annual week-long festival of youth theatres called NATIONAL FESTIVAL OF YOUTH THEATRE in the summer in Kilkenny to which we sent a group of young people.

# **CROOKED HOUSE THEATRE CLG**

## **ARTISTIC DIRECTORS' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2019**

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One of our young people, Joe Brown, auditioned and was selected to be in the National Youth Theatre project (organised by Youth Theatre Ireland) to be in a play for a week in the Peacock Theatre in the Abbey in August. He was not able to continue his involvement.

Sinead Mooney won a place on Youth Theatre Ireland's YOUNG CRITICS' PROGRAMME and trained for a year as a youth theatre critic with a small number of other young people from around Ireland.

#### **AUDITION PREPARATION**

Peter Hussey prepared 6 young people for drama school auditions in Dublin and London. We financed the flights for 2 to London who could not afford them. 1 gained a place on UCD's Ad Astra programme and 1 got a place in a PLC performing Arts course in Dublin. 4 were unsuccessful in getting places in BA level courses in London.

From September onwards Peter prepared a record 9 young people for audition to BA colleges in Dublin and London (these are ongoing in early 2020).

#### **CAMPAIGNS**

We continued our campaign to have a Newbridge Cultural Centre for Young People. In 2018 we formed a campaign group to explore the possibility to get a centre built in Newbridge for young people. The group (consisting of Orla O'Neill, Evonne Boland, Paul Hughes and Peter Hussey) applied to County Kildare Leader Partnership (CKLP) for a grant to employ a consultant to conduct a feasibility study.

We employed Communique International to do the study, which was completed in 2019. In 2018 we were successful in a grant application to CKLP for €22,050 which will be paid when the project is complete. In the meantime we raised a loan from Clann Credo for €25,000 to cover the costs of the consultancy. This was drawn down in 3 instalments – one in 2018 and the other 2 in 2019. Additional funding was received from Kildare County Council:€1,500. And from our own fundraising €3,000. We also received €5,000 from Kildare County Council in 2018 that was to be used to supplement any additional costs.

The consultancy was done by Communique International, and cost €25,000.

#### **PEOPLE 2019**

We have a policy of helping young people train as directors and facilitators. To this end we subsidise travel costs for them to attend rehearsals and act as Assistant or Trainee Directors.

##### **Regular**

Anna Galligan – a trainer for the EVS volunteers every Monday in Drama Facilitation.

Aoife Carew – facilitated the weekly Ajax workshop in KYT until July. Replaced by Cian Ó Náraigh.

Graham Butler Breen – facilitated the weekly Ariel workshop in KYT until July. Replaced by Vasiliki Psarra.

Peter Hussey – directed plays / Artistic Director

Dasha Lavrienenko – administrator (paid into the account of her husband Joel Pla Garriga) until July. Replaced by Vasiliki Psarra.

Shane Hickey O' Mara – travel expenses for assistant / trainee director on Connections and on Hamlet.

##### **Occasional**

Alec Delaney – various filming activities.

Doug Morrison – various filming and editing activities.

Mary Sheehan – assistant director on Romeo and Juliet.

Jenny Oleinik – assistant director on Connections.

# CROOKED HOUSE THEATHRE CLG

## ARTISTIC DIRECTORS' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2019*

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### **Rental**

Regular Wednesday guitar classes for children are held by a teacher from the Patrician Primary who paid €20 a week to Crooked House Theatre for the space.

On behalf of the board

Peter Hussey

**Artistic Director**

14 September 2020

# CROOKED HOUSE THEATRE CLG

## DIRECTORS' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2019*

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The directors present their annual report and financial statements for the year ended 31 December 2019.

#### **Principal activities**

The principal activity of the company continued to be that of the creation and public showing of performance activities in Newbridge, Co. Kildare and touring these in Ireland and abroad and in particular running Kildare Youth Theatre and Crooked Mice Drama as principle vehicles to achieve these objects.

#### **Fair review of the business**

The results for the year and the financial position at the year end were considered satisfactory by the directors who expect continued growth in the foreseeable future.

#### **Directors and secretary**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mary Doyle  
Angela Geoghegan  
Mary Linehan  
Evonne Boland  
Kieran Behan

#### **Results and dividends**

The results for the year are set out on page 11.

#### **Accounting records**

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by: ensuring that sufficient company resources are available for the task, and liaising with the company's auditors.

The accounting records are held at the company's business premises, Crooked House Theatre 1 Main Street Newbridge Co. Kildare W12 KV29.

#### **Post reporting date events**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial year ended 31 December 2019.

There has been some reduction in the activity levels as a result of Covid-19. The directors are confident that the company will continue to be fully operational once the period of restriction is lifted. No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial year ended 31 December 2019.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that SCD Accountants Ltd be appointed as auditor of the company was passed at the General Meeting.

# CROOKED HOUSE THEATHRE CLG

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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### **Statement of disclosure to auditor**

Each of the directors in office at the date of approval of this annual report confirms that:

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

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board

Mary Linehan  
**Director**

Evonne Boland  
**Director**

14 September 2020

# CROOKED HOUSE THEATHRE CLG

## DIRECTORS' RESPONSIBILITIES STATEMENT

**FOR THE YEAR ENDED 31 DECEMBER 2019**

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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 that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in 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 surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- Y select suitable accounting policies for the company financial statements and then apply them consistently;
- Y make judgements and estimates that are reasonable and prudent;
- Y 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
- Y 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 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.

On behalf of the board

Mary Linehan  
**Director**  
14 September 2020

Evonne Boland  
**Director**

# CROOKED HOUSE THEATHRE CLG

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CROOKED HOUSE THEATHRE CLG

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#### Opinion

We have audited the financial statements of Crooked House Theathre CLG (the 'company') for the year ended 31 December 2019 which comprise the income and expenditure account, the statement of comprehensive income, the balance sheet, the statement of changes in equity and the related notes. The relevant 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*.

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 2019 and of its surplus for the year then ended;
- ✓ have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- ✓ have been prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of 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 in note 15 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

We have nothing to report in respect of the following matters in relation to which the 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.

#### 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.

# CROOKED HOUSE THEATHRE CLG

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF CROOKED HOUSE THEATHRE CLG

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#### **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:

- Y the information given in the directors' report is consistent with the financial statements; and
- Y 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 the financial statements are in agreement with the accounting records.

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

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

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

#### **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 directors either intend 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.

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

# **CROOKED HOUSE THEATHRE CLG**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF CROOKED HOUSE THEATHRE CLG**

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

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

**Jacqueline Kelly**  
for and on behalf of **SCD Accountants Ltd**

14 September 2020

**Chartered Accountants**  
**Statutory Audit Firm**

Barrettstown Business Centre  
Barrettstown  
Newbridge  
Co. Kildare  
W12 NP63

# CROOKED HOUSE THEATHRE CLG

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

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	Notes	2019 €	2018 €
<b>Income</b>	<b>3</b>	194,660	124,663
Cost of sales		(158,364)	(82,727)
<b>Gross surplus</b>		<u>36,296</u>	<u>41,936</u>
Administrative expenses		(16,863)	(28,552)
<b>Operating surplus</b>	<b>4</b>	19,433	13,384
Interest payable and similar expenses	<b>6</b>	(855)	(206)
<b>Surplus before taxation</b>		<u>18,578</u>	<u>13,178</u>
Tax on surplus	<b>7</b>	-	-
<b>Surplus for the financial year</b>		<u><u>18,578</u></u>	<u><u>13,178</u></u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

# CROOKED HOUSE THEATHRE CLG

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2019

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	2019 €	2018 €
Surplus for the year	18,578	13,178
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<u>18,578</u>	<u>13,178</u>

# CROOKED HOUSE THEATHRE CLG

## BALANCE SHEET

AS AT 31 DECEMBER 2019

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	Notes	2019 €	€	2018 €	€
<b>Current assets</b>					
Debtors	8	53,947		12,961	
Cash at bank and in hand		19,160		29,305	
		<u>73,107</u>		<u>42,266</u>	
<b>Creditors: amounts falling due within one year</b>	9	(40,665)		(28,402)	
<b>Net current assets</b>			32,442		13,864
			<u>32,442</u>		<u>13,864</u>
<b>Reserves</b>					
Income and expenditure account			32,442		13,864
			<u>32,442</u>		<u>13,864</u>
<b>Members' funds</b>			32,442		13,864
			<u>32,442</u>		<u>13,864</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 14 September 2020 and are signed on its behalf by:

Mary Linehan  
**Director**

Evonne Boland  
**Director**

# CROOKED HOUSE THEATHRE CLG

## STATEMENT OF CHANGES IN EQUITY

*FOR THE YEAR ENDED 31 DECEMBER 2019*

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	Income and expenditure €
<b>Balance at 1 January 2018</b>	686
<b>Year ended 31 December 2018:</b>	
Profit and total comprehensive income for the year	13,178
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<b>Balance at 31 December 2018</b>	13,864
<b>Year ended 31 December 2019:</b>	
Profit and total comprehensive income for the year	18,578
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<b>Balance at 31 December 2019</b>	32,442
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# CROOKED HOUSE THEATHRE CLG

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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### 1 Accounting policies

#### Company information

Crooked House Theathre CLG is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Crooked House Theatre, 1 Main Street, Newbridge, Co. Kildare, W12 KV29 and its company registration number is 311330.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2014 and promulgated by Chartered Accountants Ireland.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### 1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.5 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **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.

# CROOKED HOUSE THEATRE CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 1 Accounting policies

(Continued)

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 business 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.

#### 1.6 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

#### 1.7 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

#### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland.

# CROOKED HOUSE THEATHRE CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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### 4 Operating surplus

	2019	2018
	€	€
Operating surplus for the year is stated after charging:	=====	=====

### 5 Employees

There were no persons employed by the company during the year.

	2019	2018
	Number	Number
Total	-	-
	=====	=====

### 6 Interest payable and similar expenses

	2019	2018
	€	€
<b>Interest on financial liabilities measured at amortised cost:</b>		
Interest on bank overdrafts and loans	855	206
	=====	=====

### 7 Taxation

The company has availed of charity exemption for corporation tax purposes under section 207 and 208 of the Taxes Consolidation Act 1997. (Revenue Charity Number: CHY 20229). The Company is compliant with relevant circulars, including Circular 44/2006, "Tax Clearance Procedures grants, subsidies and similar type payments.

### 8 Debtors

	2019	2018
	€	€
<b>Amounts falling due within one year:</b>		
Grant income due	50,418	12,491
Prepayments	3,529	470
	=====	=====
	53,947	12,961
	=====	=====

# CROOKED HOUSE THEATRE CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Creditors: amounts falling due within one year

	Notes	2019 €	2018 €
Other borrowings	10	20,900	8,000
Trade creditors		-	3,001
Government grants	11	10,303	9,197
Other creditors		-	6,974
Accruals		9,462	1,230
		<u>40,665</u>	<u>28,402</u>

### 10 Loans and overdrafts

	2019 €	2018 €
Community loans	20,900	8,000
	<u>20,900</u>	<u>8,000</u>
Payable within one year	20,900	8,000
	<u>20,900</u>	<u>8,000</u>

The company was in receipt of a loan from Clann Credo, the loan is unsecured. The loan is repayable on receipt of Rural Development Programme Grant Aid.

### 11 Deferred grants

	2019 €	2018 €
Arising from government grants	10,303	9,197
	<u>10,303</u>	<u>9,197</u>

### 12 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

### 13 Related party transactions

The Artistic Director, who is also a registered person under Section 39(1) of the Companies Act 2014, invoiced the company for services carried out during the year. The company was invoiced €4,400 during the year. At the start of the year the company owed €6,261 to the Artistic Director. At the year end this balance was €Nil.

# CROOKED HOUSE THEATHRE CLG

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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#### 14 Grant funding

The company received the following grants during the year from exchequer funds and these are disclosed in line with Department of Finance circular 13/2014 as follows;

Name of Grantor	Name of Grant	Purposes for which funds are applied	Amount of grant income awarded in 2019	Term of grant awarded	Amount released to Income statement 2019	Amount of grant deferred to 2020
Kildare County Council	Community Grant	Core funding of arts and heritage and community activities.	3,000	Jan'19 to Dec'19	6,000	-
Léargas	Léargas projects	Core funding	123,927	Jan'19 to Dec'19	122,035	10,303
Arts Council	Arts Council grant	Contribution to performance activities	11,480	Jan'19 to Dec'19	11,480	-
Léargas	Erasmus Travel	Contribution to Erasmus travel expenses	8,473	Jan'19 to Dec'19	8,473	-

#### 15 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 16 Approval of financial statements

The directors approved the financial statements on the 14 September 2020