

**Company registration number: 272226**

**Birr Stage Guild Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the year ended 31 December 2020**

**Birr Stage Guild Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Birr Stage Guild Company Limited by Guarantee**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Marcella Corcoran Kennedy Maureen De Forge George Manzor Mary Kennedy (Appointed 17 November 2020)
<b>Secretary</b>	Marcella Corcoran Kennedy
<b>Company number</b>	272226
<b>Registered Charity Number</b>	20026677
<b>CHY Number</b>	10478
<b>Registered office</b>	Birr Theatre & Arts Centre Oxmantown Hall Oxmantown Mall Birr Co. Offaly
<b>Business address</b>	Oxmantown Mall Birr Co. Offaly
<b>Auditor</b>	MCM Chartered Accountants & Registered Auditors Suite 6 & 7, Block 6 Central Business Park Tullamore Co.Offaly
<b>Bankers</b>	Bank of Ireland Emmet Square Birr Co. Offaly

**Birr Stage Guild Company Limited by Guarantee**  
**Company limited by guarantee**

**Directors and other information (continued)**

Birr Credit Union  
O'Connell Street  
Birr  
Co. Offaly

**Solicitors**

James Lucey  
Cumberland House  
Emmet Square  
Birr  
Co. Offaly

**Birr Stage Guild Company Limited by Guarantee  
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**Directors report**

The directors present their annual report and the audited financial statements of the company for the year ended 31 December 2020.

**Directors**

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

Marcella Corcoran Kennedy  
Maureen De Forge  
George Manzor  
Mary Kennedy (Appointed 17 November 2020)

Marcella Corcoran Kennedy held the position of company secretary for the duration of the financial year.

**Principal activities**

The principal activities of the company are to act as organisers and promoters of drama, music and allied cultural events including ancillary activities and to provide facilities and opportunities for the organisation of artistic and cultural events and to maintain a centre for the holding of workshops, exhibitions, conferences and performances of all kinds, notably theatrical performances.

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

There has been no significant change in these activities during the year ended 31 December 2020.

**Financial Results**

The retained surplus for the financial year amounted to €3,625 (2019: €41,341 - deficit) and this was transferred to reserves at the financial year end. The directors have not declared a dividend for the year.

At the end of the financial year the company has assets of €182,823 (2019: €189,381) and liabilities of €24,092 (2019: €32,957). The net assets have increased by €2,307.

**Development and performance**

The company operates on a not for profit basis with any surplus being retained for future developments of the company's activities. In March 2020, the COVID-19 pandemic broke out across the world, affecting all individuals and businesses at some level. This led to the Irish government introducing a full lockdown of the country. As a result of these restrictions, the company temporarily ceased trading. This decision was taken to ensure the safety of all staff was preserved and to ensure that government recommendations and restrictions were complied with. During the periods of lockdown, the company reduced its cost base so that the burden of costs borne during the non-trading period was mitigated. The future is unknown and it is impossible to foresee what will happen regarding future COVID-19 outbreaks and lockdowns. However, with the easing of restrictions in May 2021, the directors are confident that there are no going concern issues. The directors confirm that they are satisfied that the company has adequate resources to continue to operate for the foreseeable future. The continuing support of grant providers and its ability to generate sufficient surpluses to meet its financial commitments is necessary in this regard. Despite the impact of COVID 19, the directors are satisfied with the performance of the company in the year under review and although income has reduced substantially, the company has managed expenses efficiently and returned a surplus for the year.

**Birr Stage Guild Company Limited by Guarantee  
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**Directors report (continued)**

**Governance Code**

We comply with the Governance Code for community, voluntary and charitable organisations in Ireland. We confirm that a review of our organisation's compliance with the principles in the code was conducted. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed.

**Future developments**

Following the recommencement of trading, the directors plan to develop the activities of the company so that it will return to normal trading levels as soon as possible.

**Events after the end of the reporting period**

Apart from additional COVID 19 lockdowns, there have been no significant events affecting the company since the year end.

**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 Oxmantown Hall, Oxmantown Mall, Birr, Co. Offaly.

**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**

John McCann of McM & Co has been appointed as auditor.

This report was approved by the board of directors on 25 June 2021 and signed on behalf of the board by:



Marcella Corcoran Kennedy  
Director



Maureen De Forge  
Director

**Birr Stage Guild Company Limited by Guarantee  
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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 year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 Section 1A "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 year end date and of the profit or loss of the company for the 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 judgments 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.

**Independent auditor's report to the members of  
Birr Stage Guild Company Limited by Guarantee**

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

***Opinion***

We have audited the financial statements of Birr Stage Guild Company Limited by Guarantee for the year ended 31 December 2020 which comprise the income and expenditure account, balance sheet, statement of changes in equity 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 Section 1A 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 2020 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 Section 1A 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 in note 13 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 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.



**Independent auditor's report to the members of  
Birr Stage Guild Company Limited by Guarantee (continued)**

***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  
Birr Stage Guild Company Limited by Guarantee (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.

**Independent auditor's report to the members of  
Birr Stage Guild Company Limited by Guarantee (continued)**



John McCann (Senior Statutory Auditor)

For and on behalf of  
MCM  
Chartered Accountants & Registered Auditors  
Suite 6 & 7, Block 6  
Central Business Park  
Tullamore  
Co.Offaly

25 June 2021

**Birr Stage Guild Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Income and expenditure account**  
**Financial year ended 31 December 2020**

	Note	2020 €	2019 €
<b>Income</b>		239,303	340,899
Cost of sales		(59,023)	(150,585)
<b>Gross surplus</b>		<u>180,280</u>	<u>190,314</u>
<b>Expenditure</b>		(176,655)	(231,683)
<b>Surplus / (deficit) for the year</b>		<u>3,625</u>	<u>(41,369)</u>
Other interest receivable and similar income		-	28
<b>Surplus / (deficit) for the year</b>		<u><u>3,625</u></u>	<u><u>(41,341)</u></u>

The notes on pages 13 to 21 form part of these financial statements.

**Birr Stage Guild Company Limited by Guarantee**  
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**Balance sheet**  
**As at 31 December 2020**

	Note	2020 €	€	2019 €	€
<b>Fixed assets</b>					
Tangible assets	6	101,444		115,249	
			101,444		115,249
<b>Current assets</b>					
Debtors		1,425		5,688	
Cash at bank and in hand		79,954		68,444	
		81,379		74,132	
<b>Creditors: amounts falling due within one year</b>	7	(24,092)		(32,957)	
<b>Net current assets</b>			57,287		41,175
<b>Net assets</b>			<u>158,731</u>		<u>156,424</u>
<b>Capital and reserves</b>					
Capital grants	8	21,964		23,282	
Oxmantown Hall fundraising		32,591		32,591	
Accumulated fund		104,176		100,551	
<b>Members funds</b>			<u>158,731</u>		<u>156,424</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 FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 25 June 2021 and signed on behalf of the board by:



Marcella Corcoran Kennedy  
 Director



Maureen De Forge  
 Director

The notes on pages 13 to 21 form part of these financial statements.

**Birr Stage Guild Company Limited by Guarantee**  
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**Statement of changes in equity**  
**Financial year ended 31 December 2020**

	Other reserves	Retained surplus	Total
	€	€	€
<b>At 1 January 2019</b>	55,241	141,892	197,133
Deficit for the year	-	(41,341)	(41,341)
Movement in fundraising grant	632	-	632
<b>At 31 December 2019 and 1 January 2020</b>	<u>55,873</u>	<u>100,551</u>	<u>156,424</u>
Surplus for the year	-	3,625	3,625
Movement in fundraising grant	(1,319)	-	(1,319)
<b>At 31 December 2020</b>	<u><u>54,554</u></u>	<u><u>104,176</u></u>	<u><u>158,731</u></u>

**Birr Stage Guild Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements**  
**Financial year ended 31 December 2020**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Birr Theatre & Arts Centre, Oxmantown Hall, Oxmantown Mall, Birr, Co. Offaly. The nature of the company's operations and its principal activities as set out in the Directors' Report.

**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'.

**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.

**Income**

Income includes receipts from ticket sales, fundraising, donations and grants received in the year. It also includes income from refreshment and programme sales during the year. Income from ticket sales received in the current year in respect of events due to take place the following year are not recognised as income in the current year but are treated as deferred income at the year end.

**Taxation**

The company is a registered charity under Sections 207 and 208, Taxes Consolidation Act 1997 and is not liable to corporation tax on any surplus of income over expenditure (CHY No. 10478).

**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.

**Birr Stage Guild Company Limited by Guarantee**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**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:

Long leasehold property	- 5%	straight line
Fittings fixtures and equipment	- 20%	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.

**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.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**4. 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 as this company is a not-for-profit entity.



**Birr Stage Guild Company Limited by Guarantee**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**5. Staff costs**

The average number of persons employed by the company during the year, including the directors was 5 (2019: 6).

The aggregate payroll costs incurred during the year were:

	<b>2020</b>	2019
	€	€
Wages and salaries	101,105	114,100
Social insurance costs	10,388	11,472
Other retirement benefit costs	1,872	1,872
	<u>113,365</u>	<u>127,444</u>

**6. Tangible assets**

	Long leasehold property €	Fixtures, fittings and equipment €	<b>Total</b>  €
<b>Cost</b>			
At 1 January 2020	657,607	92,556	750,163
Additions	-	2,869	2,869
<b>At 31 December 2020</b>	<u>657,607</u>	<u>95,425</u>	<u>753,032</u>
<b>Depreciation</b>			
At 1 January 2020	551,717	83,197	634,914
Charge for the year	12,062	4,612	16,674
<b>At 31 December 2020</b>	<u>563,779</u>	<u>87,809</u>	<u>651,588</u>
<b>Carrying amount</b>			
<b>At 31 December 2020</b>	<u>93,828</u>	<u>7,616</u>	<u>101,444</u>
At 31 December 2019	<u>105,890</u>	<u>9,359</u>	<u>115,249</u>

**Birr Stage Guild Company Limited by Guarantee**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

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

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
Trade creditors	-	1,434
Other creditors including tax and social insurance	5,533	5,927
Accruals	4,179	4,759
Deferred income	14,380	20,837
	<b>24,092</b>	<b>32,957</b>
	<b>24,092</b>	<b>32,957</b>

**8. Capital Grants**

	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
<b>Government grants</b>		
Department of Arts and Heritage	317,434	317,434
Arts Council equipment grant	82,365	82,365
Offaly County Council	12,698	12,698
Offaly Leader	39,362	39,362
SEP Capital grant	5,715	5,715
Capital grant	10,148	10,148
Offaly Local Development Company	98,868	98,868
Capital grant	15,881	15,881
Capital grant	6,500	6,500
Dept of Arts, Heritage, Region, Rural and Gaelteacht Affairs	19,876	19,876
	<b>608,847</b>	<b>608,847</b>
Transferred to income and expenditure prior years	(585,564)	(590,484)
Transferred to income and expenditure	(1,319)	4,930
	<b>21,964</b>	<b>23,293</b>
	<b>21,964</b>	<b>23,293</b>

**Birr Stage Guild Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2020**

**9. Grant 1**

Agency	Department of Culture, Heritage and the Gaeltacht
Sponsoring Government Department	Department of Culture, Heritage and the Gaeltacht
Grant programme and purpose of the grant	Funding provided towards the cost of new equipment
Capital or income grant	Income
Total grant paid in the year	€3,642
Total grant taken to income in the year	€3,642
Fund deferred or due at year end	€NIL
Term	Once off

**Grant 2**

Agency	Pobal
Sponsoring Government Department	Department of Employment Affairs and Social Protection
Grant programme and purpose of the grant	Community Services Programme (CSP) - annual contribution to be used for the support of employment in the company
Capital or income grant	Income
Total grant paid in the year	€84,916
Total grant taken to income in the year	€84,916
Fund deferred or due at year end	€NIL
Term	Expires 31 December 2020

**Grant 3**

Agency	Pobal
Sponsoring Government Department	Department of Employment Affairs and Social Protection
Grant programme and purpose of the grant	Support Fund for COVID 19
Capital or income grant	Income

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**Notes to the financial statements (continued)  
Financial year ended 31 December 2020**

Total grant paid in the year €1,802

Total grant taken to income in the year €1,802

Fund deferred or due at year end €NIL

Term Once off

**Grant 4**

Agency Arts Council of Ireland

Sponsoring Government Department

Grant programme and purpose of the grant Venue funding 2020 - funding for cultural events and artistic events held in year

Capital or income grant Income

Total grant paid in the year €31,500

Total grant taken to income in the year €31,500

Fund deferred or due at year end €NIL

Term Expires 31 December 2020

**Grant 5**

Agency Offaly County Council

Sponsoring Government Department

Grant programme and purpose of the grant Funding for cultural events and administration expenses

Capital or income grant Income

Total grant paid in the year €38,000

Total grant taken to income in the year €38,000

Fund deferred or due at year end €NIL

Term Expires 31 December 2020

**Birr Stage Guild Company Limited by Guarantee**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

**Grant 6**

Agency Offaly Local Community Development Committee

Sponsoring Government Department

Grant programme and purpose of the grant 2020 Community Enhancement Programme 2 Grant - financial assistance towards the delivery of cultural and artistic events held during the year

Capital or income grant Income

Total grant paid in the year €2,500

Total grant taken to income in the year €2,500

Fund deferred or due at year end €NIL

Term Once off

**Grant 7**

Agency Offaly County Council

Sponsoring Government Department

Grant programme and purpose of the grant Business Continuity Voucher - funding towards business planning costs

Capital or income grant Income

Total grant paid in the year €2,000

Total grant taken to income in the year €2,000

Fund deferred or due at year end €NIL

Term Once off

**Grant 8**

Agency Offaly County Council

Sponsoring Government Department

Grant programme and purpose of the grant COVID 19 Re-opening subsidies

**Birr Stage Guild Company Limited by Guarantee  
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**Notes to the financial statements (continued)  
Financial year ended 31 December 2020**

Capital or income grant	Income
Total grant paid in the year	€3,150
Total grant taken to income in the year	€3,150
Fund deferred or due at year end	€NIL
Term	Once off

**Grant 9**

Agency Arts Council of Ireland

Sponsoring Government Department

Grant programme and purpose of the grant Financial assistance towards the delivery of cultural and artistic events to be held by the company

Capital or income grant	Income
Total grant paid in the year	€7,880
Total grant taken to income in the year	€NIL
Fund deferred or due at year end	€7,880
Term	Once off

**Grant 10**

Agency Youth Theatre Ireland

Sponsoring Government Department

Grant programme and purpose of the grant Youth Theatre Development - funding to help develop a sustainable youth theatre

Capital or income grant	Income
Total grant paid in the year	€3,500
Total grant taken to income in the year	€NIL
Fund deferred or due at year end	€3,500
Term	Once off

**Birr Stage Guild Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2020**

The company hold tax clearance. The company are compliant with the relevant circulars, including Circular 44/2006, "Tax Clearance Procedure, Grants, Subsidies and Similar Type Payments".

**10. Capital commitments**

The company had no material capital commitments at the year ended 31 December 2020.

**11. Events after the end of the reporting period**

Apart from additional COVID 19 lockdowns, there have been no significant events affecting the company since the year end.

**12. Related party transactions**

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

	Transaction value		Balance owed by/(owed to)	
	2020	2019	2020	2019
	€	€	€	€
Script Playwriting Festival	-	3,840	-	3,840

During the year ended 31 December 2019, the company gave a loan to the Scripts Playwriting Festival. Scripts Playwriting Festival is co produced by Birr Stage Guild CLG.

**13. Ethical standards**

In common with many other businesses of this size and nature, auditors are engaged to prepare and submit company secretarial returns to the Companies Registration Office and to assist with the preparation of the financial statements.

**14. Approval of financial statements**

The board of directors approved these financial statements for issue on 25 June 2021.

**Birr Stage Guild Company Limited by Guarantee  
(A Company Limited by Guarantee and not having Share Capital)**

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



**Birr Stage Guild Company Limited by Guarantee**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed Income and Expenditure account**  
**Financial year ended 31 December 2020**

	<b>2020</b>	2019
	€	€
<b>Income</b>		
Sales	70,474	185,266
Grant income	167,510	160,563
Amortisation of capital grants	1,319	(4,930)
	<u>239,303</u>	<u>340,899</u>
 <b>Cost of sales</b>		
Direct costs	59,023	150,585
	<u>59,023</u>	<u>150,585</u>
 <b>Gross surplus</b>	 180,280	 190,314
 <b>Expenditure</b>		
Wages and salaries	101,105	114,100
Employer's PRSI contributions	10,388	11,472
Staff pension costs - defined contribution	1,872	1,872
Staff training	2,400	1,800
Rates	266	565
Insurance	3,672	3,992
Light and heat	4,418	6,491
Cleaning	2,954	1,403
Repairs and maintenance	8,520	7,838
Printing, postage and stationery	2,802	6,617
Advertising and marketing	6,284	15,251
Telephone	1,967	1,904
Travelling and entertainment	1,596	5,904
Legal and professional	2,994	554
Auditors remuneration	3,710	3,690
Bank charges	2,949	4,515
Staff welfare	849	1,950
General expenses	545	2,060
Subscriptions	690	1,848
Depreciation of tangible assets	16,674	37,857
	<u>176,655</u>	<u>231,683</u>
 Other interest receivable and similar income	 -	 28
	<u>-</u>	<u>28</u>
 <b>Net surplus / (deficit)</b>	 <u>3,625</u>	 <u>(41,341)</u>