

ECHO ECHO DANCE THEATRE COMPANY
(A Company Limited by Guarantee and not having a Share Capital)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

CHARITY NUMBER XR 23797

REGISTERED NUMBER NI 34042

E F McCAMBRIDGE & CO

CHARTERED ACCOUNTANTS & REGISTERED AUDITORS

ECHO ECHO DANCE THEATRE COMPANY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025

The 2024/25 was a largely successful year for Echo Echo Dance Theatre Company with some outstanding artistic projects including festivals, partnerships and co-productions, however we must begin our report with the events that took place subsequent to this reporting period.

In late April 2025, Echo Echo Dance Theatre Company received notification that its annual funding from the Arts Council of Northern Ireland was discontinued with immediate effect. The decision came as a great shock with no warning or consultation, and after more than 20 years of continued annual funding support. The effect of this decision has been catastrophic for the company.

At the end of September 2025, despite unanimous, cross-party political and widespread public support, Echo Echo Dance Theatre Company lost its wonderful purpose-refurbished home building, three full-time staff lost their jobs, and the company's ensemble artists and associate artists lost a principal source of earnings and the space where much of their work took place.

Derry-Londonderry has lost beautiful spaces for a multitude of artistic activities from rehearsals, performances, concerts, exhibitions and classes for all ages and abilities. Many people have told us and written that they have had some of the most impactful moments of their lives taking part in projects, watching performances or making work in this place.

We want to thank all of our audiences, friends and colleagues, from near and far, for the incredible support that you have given to us in recent months - especially people who donated so generously to the #SaveEchoEcho crowdfunder and who wrote letters of support. We have been genuinely humbled by the stories of the impact of Echo Echo's work on so many.

The crowdfunder donations totalled nearly £19,000 and meant that the company could keep going long enough to submit a formal complaint to the Northern Ireland Public Services Ombudsman, pay all its debts, ensure that we have done everything possible to save the building, allow us to exit in an orderly manner, and to continue operating as a going concern.

We would like to thank our landlords at Waterloo House for their support and understanding, and we offer special thanks to our colleagues at In Your Space Circus, Greater Shantallow Community Arts and Studio2 who have been wonderful.

We extend our deep gratitude to local politicians, MLAs, MPs, local Council officers and community representatives for their time, attention and unwavering support throughout.

We also offer our sincere thanks to all of the company's core and project funders and supporters over the years.

We extend special thanks again to all of the seven capital funders who believed in the Echo Echo Studios' project vision and contributed over £550,000 of capital investment through 2012/13. This invaluable support helped to make the Studios such a wonderful reality for local communities and professional artists for the last 12 years.

Finally, thank you to all of the dedicated Echo Echo team - directors, staff, ensemble artists, associate artists, and others - who continued to work under the most difficult circumstances to the Studios' closure date and beyond.

ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

Activity Report 2024/25

Returning to the company's reflection on the 2024/25 financial year, there were several notable highlights across the year including activities in 27 Northern Irish postcodes and 7 nations.

Steve Batts directed a new multinational co-production 'All In Good Time' with PETEC Romania that premiered in summer 2024 in Derry and Portstewart before touring in Eastern Europe - including the National Theatre in Chisinau, Moldova, and the National Dance Centre in Bucharest, Romania.

Original Echo Echo Ensemble production 'Winter's Dream' directed by Tonya Sheina returned by popular demand and was presented in Derry and in Irish theatres to full public and schools audiences in December 2024.

Work by Echo Echo artists was also presented at Dancer from the Dance Festival in Dublin (June 2024) and at Going Solo Festival in Orebro, Sweden (December 2024), as well as the Ensemble's continuing collaborations with LUXe and In Your Space Circus for major civic events including Derry Halloween, Festive Time and St Patrick's Day.

Echo Echo Festival of Dance and Movement continued in 2024/25 with its 10th edition split across two festival events in September 2024 and March 2025.

'Tradition and Beyond', a short festival rooted in and extending the Irish tradition, returned for a third edition in September 2024 supported by the Irish Government's Co-operation with Northern Ireland Funding Scheme. The festival welcomed Turas Damhsa Colmcille and Mary McGuiggan Ensemble, Aneta Dortová and William Troy, Sibéal Davitt & Una Monaghan, University of Limerick Students and Breandán de Gallaí, and a fine art exhibition by Rikki van den Berg and Harry McMahon, curated by Sinéad Smyth.

"In my 40 years of theatre experience it's rare to find an arts venue and artistic director with confidence to trust their vision and decision-making. But Echo Echo does so crucially with time, space, resources and money. And this is offered with generosity and hospitality in abundance." Artist feedback.

Echo Echo Festival of Dance and Movement returned for its tenth international edition in March 2025 with an inspiring programme of performances and teaching by local and visiting artists including the Festival Commission by Kelly Quigley & Body Wisdom artists; John Scott's 'Cloud Study' performed by Salma Ataya and Mufutau Yusuf with music by Ryan Vail; a multinational ensemble from Dune Dance Company, Bulgaria directed by Petya Stoykova; and solo works by Hwa Wei-An (Malaysia), Love Andersson (Sweden), Grete Smitaite (Lithuania), Zoe Ramsey (Derry), Laurie Keegan Schneider (Derry); and a popular exhibition by Justine Scoltock, curated by Sinéad Smyth. Festival worked in partnership with local schools such as St Cecilia's College and Model PS, and community groups such as Fireworks Dance. The festival produced 25 different events involving 53 artists and engaging audience and participation of over 1000.

"Four exceptional but very different pieces - from emotional to really funny - a rollercoaster in one hour." Audience feedback.

The company continued to support a wide range of artists across different artforms with free and low-cost space, equipment and technical support through its Residency Programme and Associate Artist Programme - strengthening artist networks and partnerships and contributing to local cultural development.

Echo Echo Associate Artist programme grew throughout 2024/25 with a notable collaboration between Karen Torley of Banyan Theatre and Zoe Ramsey and Barry Davis of Echo Echo. 'Nevermore' was an original puppetry, dance and live music production inspired by Edgar Allan Poe which toured to sell-out performances in Derry, Bangor, Lisburn, and Fossekleiva Kultursenter, Norway. Karen Torley and Zoe Ramsey collaborated on two more cross-arts productions created at Echo Echo Studios that toured widely throughout Ireland, north and south.

ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

Gemma Walker-Farren and Tonya Sheina continued to collaborate on the 'Show n Tale Sessions' - with local community partnership events supported by the Acorn Fund & Community Foundation NI.

Benno Voorham's 'Beyond Rage' new work artist residency and collaboration with Steve Batts had a work-in-progress showing at Echo Echo Studios before premiering at Dansens Haus in Stockholm, Sweden (February 2025) to critical acclaim.

'What's It All About' was an individual artist project by Tina McCauley that was created throughout 2024 and was performed at Echo Echo Studios as part of Culture Night (September 2024).

Echo Echo Studios hosted multiple other performance events through 2024/25 including, to name but a few:

- * Echo Echo Sunday Sessions curated by Kelly Quigley
- * Adair and the Dead Thatchers performances
- * 'Music Capital presents' concerts
- * 'Northern Lights presents' concerts
- * 'Ballads of the Bones' performances by Music Kin for Derry Halloween
- * Banyan Theatre presents 'Little Red Riding Hood'
- * 'Don't Let The Bugs Bite' by Karen Torley & Zoe Ramsey

Echo Echo Gallery supported the work of over 50 artists in 2024/25 under the curatorship of Sinéad Smyth, including 'Process' by Derry Print Workshop artists Paul Barwise, Cara Donaghy and Stephanie Gaumond; 'Land-shape Dreaming' by Sinéad Smyth; the third A5 Winter International exhibition featuring work by 40 local and national artists; and 'Soft Days' by Justine Scoltock.

New cross-border and cross-artform partnerships with visual arts organisations and artists were created including continuing collaborations with Artlink at Fort Dunree, Inishowen Artists' Retreat, Donegal Visual Arts Network, and North West Regional College.

Echo Echo's award-winning Body Wisdom project with Kelly Quigley for people aged over 50 continued throughout 2024/25 at Echo Echo Studios. The group meet weekly for classes and rehearsals and people travel from Derry, Claudy, Belfast, Letterkenny, Greencastle and Kilkenny (staying overnight weekly) among other places to attend. Participants engaged deeply in Echo Echo workshops with international visiting artists such as Benno Voorham (Sweden) and Dune Dance Company (Bulgaria). The group created a new improvisation performance under direction of Kelly Quigley which premiered in March 2025:

"I couldn't believe it was over. Fantastic performance." Audience Feedback;

"That was a soul nourishing performance. I would love to see it a number of times over." Audience feedback.

Echo Echo successfully completed a sixth Body Wisdom in the Community programme facilitated by Ensemble artists along with musicians Mark O'Doherty and Amanda Koser-Gillespie. Supported by the ACNI Arts and Older People Programme, The Baring Foundation and the National Lottery, this project continued to provide dance and movement workshops in a wide variety of local care settings including Deanfield, Eglinton, William Street and Praxis Care.

Echo Echo Ensemble secured a new ACNI Rural Engagement Arts Programme award to support performance and participation events in rural areas across the west including Sion Mills, Plumbridge, Claudy, and Eglinton.

ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

Echo Echo Studios supported a broad programme of arts and community activities that contributed to the creative development and health and wellbeing of local citizens in 2024/25 including, to name but a few:

- * Echo Echo Kids Classes on Saturdays with Ayesha Mailey and Tonya Sheina
- * Weekly Adult Dance sessions with Zoe Ramsey
- * Body Wisdom weekly classes with Kelly Quigley
- * Echo Echo Summer Scheme intensive weeks of dance, movement, arts and crafts
- * Contact Improvisation short courses with Zoe Ramsey & Tonya Sheina
- * Cathedral Youth Club, The Fountain programmes with Ayesha Mailey
- * ASpace2 sessions with Ayesha Mailey
- * Foyle Down Syndrome Association sessions with Tonya Sheina
- * 'Playing with Shadow' workshops with Karen Torley
- * 'The Play of Balance' workshop with Virginia Negru
- * Weekend Workshops with Benno Voorham
- * First Act Youth Theatre weekly classes and performances with Mary Fitzpatrick
- * Creative Schools collaborations with St Cecilia's College led by Ayesha Mailey
- * Nourish 24/25 Winter Sessions with Lihi Shivak
- * Circle Dance courses led by Jean Parker
- * ECO/Sessions movement course with Gail Mahon
- * Singing Mamas sessions with Music Kin
- * 'Yes! You Can Sing' festival events with Anna Nolan, Maeve Leahy and guests
- * Songbird Theatre music theatre summer scheme and performance projects
- * Creepy Creatures Halloween workshops and discos
- * Baby Yoga and Reflexology sessions with The Women's Centre
- * In Your Space Circus Acro classes for kids and adults
- * Yoga with Chloe
- * Yoga with Megan
- * Northwest Aikido Circle
- * Edinburgh University one-week residency by architecture postgraduates

Echo Echo also collaborated with a broad range of partners at their venues locally, nationally and internationally during 2024/25. Brief examples include:

- * Contact Improvisation Residencies by Steve Batts in association with Cor Poetica, Italy
- * ATU University Sligo undergraduate courses
- * An Grianán Theatre, Letterkenny partnership projects
- * Pushkin events at Drumfad National School, Co Donegal
- * Model PS Health & Fitness Week events
- * Allegri Kids Summer Scheme at Eglinton Community Centre
- * Echo Echo Ensemble Workshops at Stendhal Festival 2024
- * Halloween workshops at Flowerfield Arts Centre and Roe Valley Arts and Cultural Centre

In its annual reporting to ACNI and DCSDC for the year 1st April 2024 to 31st March 2025, Echo Echo reported 129 performance events with engagement of 58,004; 832 participation activities with engagement of 10,451; 5 exhibitions with engagement of 748; and 25 festival activities with engagement of 1,004.

We offer our sincere thanks to everyone involving in producing and participation got attending these events - especially to the artists, the Echo Echo team, our partner staff, carers and parents, and all of the various programme funders.

ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

Financially, the company continued to manage the precarious financial situation for artists and arts organisations in Northern Ireland with its usual robust financial management and good governance by our small Board of Directors. Seeing out the 2024/25 financial year with a small surplus is testament to that. We offer our thanks to principal funders for the year, ACNI and DCSDC, and to the Garfield Weston Foundation who provided vital core funding grant support.

As we bring this report on the 2024/25 activities to a close, Echo Echo Dance Theatre Company will not be the same again. It has been completely transformed by events subsequent to this year's reporting date. It is not yet a full stop as we are proud to have navigated an extremely challenging closing period through 2025, both operationally and financially, if not emotionally, and to continue as a going concern for now.

Our sincere thanks again to the company's wonderful outgoing staff, artists, directors, and members.

We know that there are a lot of broken hearts over the closure of Echo Echo Studios. We thank everyone who has supported us in any way over these months and across all of the studios' incredible 12 years. We will treasure the beautiful and thoughtful words of support about the impact of our work on so many people.

FINANCIAL REVIEW

The Statement of Financial Activities on page 12 details the results for the year. Overall, the Company had a net movement in of funds in the sum of £19,263. This is made up of net movement in of unrestricted funds of £4,718 and a net movement in of restricted funds of £14,545. The net movements in of unrestricted funds for the year of £4,718 has been added to the unrestricted balances brought forward from 1 April 2024 of £68,008 giving a net unrestricted balance carried forward at 31 March 2025 of £72,726. The net movements in of restricted funds for the year of £14,545 has been added to the funds balance brought forward at 1 April 2024 of £1,630, giving a net restricted fund balances carried forward at 31 March 2025 of £16,175.

GOING CONCERN

Just after the year end, in April 2025, the charity's principal source of funding was withdrawn at short notice. As a consequence, the trustees undertook a significant restructuring of the charity's operations. All staff were made redundant, the charity vacated its premises, and the activities previously delivered were discontinued.

The trustees have prepared budgets and cash flow forecasts covering a period of at least 12 months from the date of approval of these financial statements. These forecasts demonstrate that the charity has sufficient resources to meet all of its liabilities as they fall due during this period.

The trustees intend that the charity will continue to operate on a significantly reduced scale, supported primarily by volunteers, while seeking to sustain its charitable objectives within available resources.

While the trustees believe that it is appropriate to prepare the financial statements on a going concern basis, the withdrawal of major funding and the resulting reliance on a reduced operating model give rise to a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern beyond the short term.

ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a company Limited by Guarantee not having a share capital, incorporated on 23 April 1998 and is registered with the NI Charity Commission.

Appointment of Management Committee

There are currently 2 directors on the Management Committee as at the date of signing of these Financial Statements

Management Committee Induction and Training

New directors undergo an orientation day to brief them on : their legal obligations under charity and company law, the charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and the decision-making process, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other members. Members are encouraged to attend appropriate external events where these will facilitate the undertaking of the role.

Organisation

The Management Committee administers the Charity. To facilitate effective operations, Stephen Batts as Artistic Director and Ailbe Beirne as Company Manager jointly have delegated authority from the Management Committee for operational matters including finance and management and general day to day operations of the organisation.

Related parties and co-operation with other organisations

None of the Directors receives remuneration or other benefits from their work with the Charity. Any connection between a director or senior member of the charity with a contracted supplier must be disclosed to the full Management Committee in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

REFERENCE AND ADMINISTRATION DETAILS

The name of the Charity is Echo Echo Dance Theatre Company. It is a company Limited by Guarantee not having a share capital. The Company was incorporated on 23 April 1998 and has charitable status.

DIRECTORS

The company is limited by guarantee and therefore there were no directors' interest in share capital.

ECHO ECHO DANCE THEATRE COMPANY
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

MANAGEMENT COMMITTEE

CHAIRPERSON

Elaine Gaston

SECRETARY

Ailbe Beirne

TREASURER

Francis Rafferty

OTHER DIRECTORS

Deirdre Gillespie (Resigned 30/09/2025)
Gail Mahon (Resigned 31/10/2025)
Concettina McCauley (Resigned 09/10/2025)
Ciara Bradley (Resigned 30/09/2025)

ARTISTIC DIRECTOR

Steve Batts

REGISTERED OFFICE

4 Oakfield Avenue
Derry
BT48 9BD

BANKERS

Bank of Ireland
Strand Road
Derry BT48 7BT

AUDITORS

E F McCambridge & Co
6 Bayview Terrace
Derry BT48 7EE

COMPANY NUMBER

NI 34042

LEGAL STATUS

Company Limited By Guarantee

CHARITY NUMBER

XR 23797

CHARITY COMMISSION NI NUMBER

NIC 100069

ECHO ECHO DANCE THEATRE COMPANY

REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 MARCH 2025 CONTINUED

BOARD OF TRUSTEES RESPONSIBILITY STATEMENT

The Management Committee (who are also directors of Echo Echo Dance Theatre Company for the purposes of company law) are responsible for preparing the Management Committees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Management Committee are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP (FRS 102);
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Management Committee are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Management Committee are aware:

- * there is no relevant audit information of which the charitable company's auditor is unaware; and
- * the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

A resolution proposing that E F McCambridge & Co. be re-appointed as Auditors of the Company will be put to the Annual General Meeting.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Management Committee on 23 December 2025 and signed on their behalf by :

DIRECTOR:


.....
FRANCIS RAFFERTY

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
ECHO ECHO DANCE THEATRE COMPANY**

OPINION

We have audited the financial statements of the Echo Echo Dance Theatre Company for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements :

- * give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- * have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- * have been prepared in accordance with the requirements of the Companies Act 2006

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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.

MATERIAL UNCERTAINTY RELATED TO GOING CONCERN

We draw attention to Note 15 in the financial statements, which describes the withdrawal of the charity's principal source of funding, the resulting significant reduction in activities (including redundancies and vacating premises), and the charity's intention to continue operating on a substantially reduced scale, supported by volunteers.

As stated in Note 15, these events and conditions indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

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

OTHER INFORMATION

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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 AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
ECHO ECHO DANCE THEATRE COMPANY CONTINUED**

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- * the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- * the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- * adequate accounting records have not been kept, or returns adequate for our audit have not been received by us; or
- * the financial statements are not in agreement with the accounting records and returns; or
- * certain disclosures of Trustees' remuneration specified by law are not made; or
- * we have not received all of the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustee's responsibilities statement set out on page 5, the Trustees, who are also the directors of the charity for the purposes of company law, 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 Trustees 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 Trustees are responsible for assessing the charitable 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 Trustees either intend to liquidate the charitable 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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS AND TRUSTEES OF
ECHO ECHO DANCE THEATRE COMPANY CONTINUED**

- Reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerns of actual and potential litigation and claims and discussing with management how they identify, assess and respond to fraud risk;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgement made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:
<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.



Ian McLaughlin FCA (Senior Statutory Auditor)

**For and on behalf of EF McCambridge & Co
Chartered Accountants & Statutory Auditors**

**6 Bayview Terrace
Derry
BT48 7EE**

23 December 2025

ECHO ECHO DANCE THEATRE COMPANY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds y/e 31/03/2025 £	Total Funds y/e 31/03/2024 £
<u>INCOME FROM:</u>					
Donations & Legacies	4	669	-	669	1,172
Charitable Activities	4	-	189,305	189,305	180,056
Other Trading Activities	4	57,682	-	57,682	51,953
Investment Income		-	-	-	-
<u>TOTAL INCOME</u>		<u>58,351</u>	<u>189,305</u>	<u>247,656</u>	<u>233,181</u>
<u>EXPENDITURE ON</u>					
Raising Funds	7	2,491	16,400	18,891	18,960
Charitable Activities	8	51,142	158,360	209,502	220,303
<u>TOTAL EXPENDITURE</u>		<u>53,633</u>	<u>174,760</u>	<u>228,393</u>	<u>239,263</u>
<u>NET INCOME (EXPENDITURE)</u>		<u>4,718</u>	<u>14,545</u>	<u>19,263</u>	<u>(6,082)</u>
Transfer between funds		-	-	-	-
<u>NET MOVEMENT IN FUNDS</u>		<u>4,718</u>	<u>14,545</u>	<u>19,263</u>	<u>(6,082)</u>
<u>RECONCILIATION OF FUNDS</u>					
Net movement in funds for Period		4,718	14,545	19,263	(6,082)
Total funds brought forward 1 April 2024		68,008	1,630	69,638	75,720
Total funds carried forward 31 March 2025		<u>72,726</u>	<u>16,175</u>	<u>88,901</u>	<u>69,638</u>

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 12.

The above amounts relate to continuing operations of the Company.

The Trust has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented.

There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

ECHO ECHO DANCE THEATRE COMPANY

BALANCE SHEET AS AT 31 MARCH 2025

(Company limited by guarantee and not having a share capital)

	<u>Notes</u>	<u>As at 31/03/2025</u>		<u>As at 31/03/2024</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
<u>CURRENT ASSETS</u>					
Debtors & Grants Outstanding	9	17,050		28,113	
Cash at Bank & In Hand		76,504		46,505	
		<u>93,554</u>		<u>74,618</u>	
<u>CURRENT LIABILITIES</u>					
Creditors & Accrued Expenses	10	4,653		4,980	
		<u>4,653</u>		<u>4,980</u>	
<u>NET CURRENT ASSETS</u>			88,901		69,638
<u>NET ASSETS</u>			<u>88,901</u>		<u>69,638</u>
<u>INCOME FUNDS</u>					
Unrestricted Funds			72,726		68,008
Restricted Funds	11		16,175		1,630
			<u>88,901</u>		<u>69,638</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime.

The accounts were approved and authorised for issue by the Management Committee on 23 DECEMBER 2025

DIRECTOR :


.....
FRANCIS RAFFERTY

SECRETARY :


.....
AILBE BEIRNE

ECHO ECHO DANCE THEATRE COMPANY

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 NATURE OF THE COMPANY

The company was incorporated on 23rd April 1998 and is limited by guarantee. It is registered as a charity with the Charity Commission NI with effect from 21 March 2014. The charity is a public benefit entity.

2 STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with the accounting and reporting recommendations of the Charities Statement of Recommended Practice and applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) **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 sterling, which is the functional currency of the entity.

(b) **Preparation of Accounts on a Going Concern Basis**

The Management Committee are of the view that they will receive sufficient funding to cover running costs for more than a year and on this basis the charity is a going concern. Refer to Note 15 for a more detailed narrative on Going Concern.

(c) **Income**

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Donations are included in full in the Statement of Financial Activities when received.

The charity receives government and other grants in respect of their charitable aims. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) **Fund Accounting**

Unrestricted funds are expendable at the discretion of the Management Committee in furtherance of the objects of the charity. In addition funds may be held in order to finance capital investment and working capital.

Designated funds are restricted of the charity which the Management Committee may at its discretion set aside funds for specific purposes which would otherwise form part of the general reserve of the charity.

Restricted funds are grants and donations received which are earmarked by the donor for particular areas or for specific purposes.

ECHO ECHO DANCE THEATRE COMPANY

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3 ACCOUNTING POLICIES CONTINUED

(e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally on notification of the interest paid or payable by the bank.

(f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal obligation to make a payment to a third party, it is probable that settlement will be required and the amount of obligation can be measured reliably. Expenditure is classified under the following activity headings:

* Cost of Raising Funds: comprises the cost incurred in seeking donations and funding, staging events and contacting funders and others to raise funds on behalf of the charity.

* Expenditure on Charitable Activities includes the costs of running all the projects and all activities undertaken to further the purposes of the charity and their associated costs.

(g) Tangible Fixed Assets

There are no Tangible Fixed Assets in the accounts.

(h) Debtors and Creditors Receivable/Payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Taxation

As a charity registered with the Charity Commission NI (NIC 100069) and also having charitable status through HMRC the company is not liable to either Income tax or Corporation Tax.

(j) Impairment

There are no assets in the accounts, therefore no issues with impairment.

(k) Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the accounting date. Foreign currency transactions are recorded at the date of the transaction and all differences are taken to the Statement of Financial Activities.

(l) Employee Benefits

When employees have rendered service to the charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

(m) Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the trustees 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.

(n) Disclosure Exemption

The charitable company has taken advantage of the exemption in SORP 2015 from the requirement to produce a cash flow statement because it is a small charity.

ECHO ECHO DANCE THEATRE COMPANY

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
4 INCOME FROM:				
(a) <u>DONATIONS & LEGACIES</u>				
Donations	669	-	669	1,172
	<hr/>	<hr/>	<hr/>	<hr/>
(b) <u>CHARITABLE ACTIVITIES</u>				
Grants Received:				
Arts Council of NI - Annual Funding Programme	-	112,910	112,910	131,589
Arts Council of NI - Rural Engagement Arts Programme	-	7,830	7,830	1,000
Arts Council of NI - Arts & Older People Prog. Year 6	-	4,500	4,500	4,500
Arts Council of NI - Arts & Older People Prog. Year 5	-	-	-	4,000
Arts Council of NI - Equipment Fund	-	-	-	9,066
DCSD Council - Cultural Organisations Fund	-	12,846	12,846	12,619
DCSD Council - Headline Events Fund	-	17,875	17,875	-
DCSD Council - Good Relations	-	-	-	4,000
Co-Operation With NI	-	12,444	12,444	12,782
Garfield Weston Foundation	-	20,000	20,000	-
Acorn Fund	-	900	900	-
Enkalon Foundation	-	-	-	500
	<hr/>	<hr/>	<hr/>	<hr/>
	-	189,305	189,305	180,056
	<hr/>	<hr/>	<hr/>	<hr/>
(c) <u>OTHER TRADING ACTIVITIES</u>				
Workshop & Other Fees	27,615	-	27,615	18,409
Box Office Income & Performance Fees	7,495	-	7,495	17,731
Rental Income	8,323	-	8,323	9,359
HMRC Employment Allowance	5,000	-	5,000	5,000
Touring Income	7,492	-	7,492	-
Other Income	912	-	912	729
Gallery Sales	845	-	845	725
	<hr/>	<hr/>	<hr/>	<hr/>
	57,682	-	57,682	51,953
	<hr/>	<hr/>	<hr/>	<hr/>

5 NET INCOMING RESOURCES

Net incoming resources is after charging: Depreciation

2025

2024

-

-

6 KEY MANAGEMENT PERSONNEL AND REMUNERATION EXPENSES

- The Management Committee neither received nor waived any remuneration during the year;
- The Management Committee did not have any expenses reimbursed during the year;
- There were no employee benefits received by key management personnel during the year.

ECHO ECHO DANCE THEATRE COMPANY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Costs £	Restricted Costs £	Total Costs 2025 £	Total Costs 2024 £
7	<u>RAISING FUNDS EXPENDITURE</u>				
	Notes				
		£	£	£	£
	Fundraising Salary Costs	7 (a) 2,474	13,111	15,585	15,588
	Rent	7 (b) -	2,392	2,392	2,363
	Heat & Light	7 (b) 74	585	659	631
	Telephone	7 (b) -	90	90	98
	Printing Postage & Stationery	7 (b) 3	-	3	6
	Insurance	7 (b) (60)	222	162	274
		<u>2,491</u>	<u>16,400</u>	<u>18,891</u>	<u>18,960</u>

7 (a) 30% of the Company Manager's Salary Costs, 10% of the Artistic Director's Salary Costs and 10% of the Development Officer's Salary Costs have been allocated as Raising Funds Expenditure.

7 (b) 10% of the total overhead costs have been allocated as Raising Funds Expenditure.

8 **CHARITABLE ACTIVITIES EXPENDITURE**

		£	£	£	£
	Freelance Fees	24,770	27,436	52,206	58,997
	Project Materials & Other Costs	1,055	4,706	5,761	3,284
	Salary Costs	8 (a) 14,337	82,806	97,143	97,593
	Publicity & Events Management	1,722	4,302	6,024	3,507
	Travel & Accommodation Expenses	6,803	1,928	8,731	5,419
	Staff Training	-	-	-	60
	Premises & Equipment Capital Cost	-	-	-	9,066
	Rent	8 (b) -	21,529	21,529	21,259
	Heat & Light	8 (b) 669	5,264	5,933	5,684
	Telephone	8 (b) -	807	807	886
	Printing Postage & Stationery	8 (b) 30	-	30	51
	Insurance	8 (b) (545)	2,001	1,456	2,462
	Audit & Accountancy Fees	-	4,200	4,200	4,500
	Legal & Professional Fees	-	-	-	900
	Subscriptions & Licences	-	1,069	1,069	1,018
	Repairs, Maintenance & Cleaning	1,110	1,954	3,064	4,401
	Bank Charges & Interest	308	358	666	446
	Profit/Loss on Foreign Exchange	472	-	472	437
	Miscellaneous	411	-	411	333
		<u>51,142</u>	<u>158,360</u>	<u>209,502</u>	<u>220,303</u>

8 (a) 70% of the Company Manager's Salary Costs, 90% of the Artistic Director's Salary Costs and 90% of the Development Officer's Salary Costs have been allocated as Charitable Activities Expenditure.

8 (b) 90% of the total overhead costs have been allocated as Charitable Activities Expenditure.

ECHO ECHO DANCE THEATRE COMPANY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9 DEBTORS & GRANTS OUTSTANDING

	<u>As at</u> <u>31/03/2025</u>	<u>As at</u> <u>31/03/2024</u>
Grant & Other Debtors	17,050	28,113
Total	<u>17,050</u>	<u>28,113</u>

10 CREDITORS

	<u>2025</u>	<u>2024</u>
Accrued Expenses	753	1,080
Audit & Accountancy Fees	3,900	3,900
Total	<u>4,653</u>	<u>4,980</u>

11 RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of grants to be applied for specific purposes :

	<u>Balance</u> <u>1 April 2024</u>	<u>Movements</u> <u>Incoming</u>	<u>Movements</u> <u>Outgoing</u>	<u>Balance</u> <u>31 March 2025</u>
<u>REVENUE GRANTS</u>				
Arts Council of NI - Annual Funding Programme	-	112,910	(112,910)	-
Arts Council of NI - Arts & Older People Prog. - Year 5	-	-	-	-
Arts Council of NI - Arts & Older People Prog. - Year 6	1,630	4,500	(6,130)	-
Arts Council of NI - Rural Engagement Arts Programme	-	7,830	(600)	7,230
DCSD Council - Headline Events Fund	-	17,875	(17,875)	-
DCSD Council - Cultural Organisations Fund	-	12,846	(12,846)	-
ROI - Co-Operation with NI	-	12,444	(12,444)	-
Acorn Fund	-	900	(900)	-
Garfield Weston Foundation	-	20,000	(11,055)	8,945
	<u>1,630</u>	<u>189,305</u>	<u>(174,760)</u>	<u>16,175</u>
<u>CAPITAL GRANTS</u>				
None	-	-	-	-
	-	-	-	-
<u>TOTALS</u>	<u>1,630</u>	<u>189,305</u>	<u>(174,760)</u>	<u>16,175</u>

ECHO ECHO DANCE THEATRE COMPANY

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12 <u>INCOME & EXPENDITURE SUMMARY</u>	<u>31/03/2025</u>	<u>31/03/2024</u>
	£	£
Gross income	247,656	233,181
Resources Expenditure		
Cost of Generating Funds	18,891	18,960
Cost of Charitable Activities	209,502	220,303
	<u>228,393</u>	<u>239,263</u>
Net incoming resources	19,263	(6,082)
Surplus(Deficit) for the year	<u>19,263</u>	<u>(6,082)</u>

* Total income comprises £58,351 for unrestricted funds and £189,305 for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities and note 4.

* Detailed analysis of the expenditure are provided in the Statement of Financial Activities and notes 7 & 8 , and excludes expenditure which is not out of income funds.

* The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 13 which together with the notes to the accounts on pages 15 to 20 provides full information on the movements during the year on all the funds of the charity.

13 <u>STAFF COSTS</u>	<u>31/03/2025</u>	<u>31/03/2024</u>
	£	£
Wages and Salaries	99,866	100,662
Social Security Costs	9,911	9,499
Pension Costs	2,951	3,020
	<u>112,728</u>	<u>113,181</u>
	<u>2025</u>	<u>2024</u>
	<u>Number</u>	<u>Number</u>
Average monthly number of employees	<u>4</u>	<u>4</u>

The number of employees whose emoluments, as defined for taxation purposes, amounted to over £60,000 in the year was as follows:

	<u>2025</u>	<u>2024</u>
	<u>Number</u>	<u>Number</u>
Greater than £60,000	<u>0</u>	<u>0</u>

14 FRC ETHICAL STANDARD, SECTION 8 - PROVISIONS AVAILABLE FOR AUDIT OF SMALL ENTITIES

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

ECHO ECHO DANCE THEATRE COMPANY

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15 GOING CONCERN

The financial statements have been prepared on a going concern basis.

Just after the year end, in April 2025, the charity's principal source of funding was withdrawn. In response, the charity ceased most of its activities, made all staff redundant, and vacated its premises.

At the date of approval of the financial statements, the trustees have prepared budgets and cash flow forecasts covering a period of at least 12 months from the date of approval. These forecasts indicate that the charity will be able to meet all of its liabilities as they fall due during this period.

The trustees intend that the charity will continue to operate on a significantly reduced scale, supported by volunteers, while pursuing its charitable objectives within the constraints of available funding.

However, the withdrawal of the charity's principal source of funding and the uncertainty surrounding the sustainability of the revised operating model give rise to a material uncertainty which may cast significant doubt on the charity's ability to continue as a going concern. The financial statements do not include any adjustments that would be required if the charity were unable to continue as a going concern.