

**Irish Emergency Alliance Company Limited by Guarantee  
Directors' Report and Financial Statements  
Year Ended 31 December 2020**



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## Irish Emergency Alliance CLG Chair's Statement

The Irish Emergencies Alliance has transformed the way the Irish people and Irish aid organisations respond to humanitarian emergencies, by working together to channel donations efficiently and effectively to where aid is needed most. As Chairperson of the IEA, I am proud to be part of this great organisation which brings together seven of Ireland's leading international humanitarian relief organisations to raise funds for some of the most vulnerable and impoverished people on our planet. This financial year has undoubtedly been a challenging one for most organisations across the world, both for and non-profit, yet it has also presented us with many opportunities which we have learnt from and strengthened.

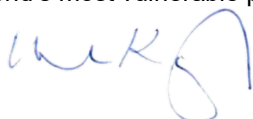
Covid-19 has spread in a world in which humanitarian need was already widespread and growing, due to ongoing conflict, disasters associated with natural hazards, and forced displacement. In 2019, an estimated 821 million people were hungry and food insecure. An unprecedented 79.5 million people around the globe have been forced from their homes, an increase of 8.7 million people in the last 12 months alone. Approximately half of these frightening figures are vulnerable children. Our members are committed to working together to help address these alarming statistics. Collectively, we have programmes in 85 different countries across the globe giving our alliance a very significant presence to respond quickly to emergencies with life-saving interventions.

As a direct result of this, the IEA launched its first active appeal focused on seven countries that are struggling to cope with the impacts of conflict and displacement, in addition to extreme poverty and poor healthcare. The appeal which launched on 22<sup>nd</sup> September 2020 and ran for 14 days, generated over €300,000 from approximately 3,100 generous Irish donors. With these funds, the IEA was able to reach over 65,000 vulnerable people impacted by conflict and displacement as well as the coronavirus pandemic across the seven countries in Africa and Asia we campaigned for. Responses by our Member Agencies included providing cash for families who had lost income through lockdown, handing out 'Covid care kits' containing soap and masks to help prevent the spread of coronavirus as well as sharing vital health information on how best to avoid catching and spreading the virus.

The IEA had been formally established for almost three years prior to this first appeal launch and a considerable effort went into the preparedness and planning for it. As Chairperson and on behalf of the IEA, we are very grateful to all our supporters who contributed so generously to our appeal. We received considerable support from our media partners who helped make this important appeal a success. We also received tremendous support from many staff of our seven member agencies who have worked tirelessly on behalf of our alliance. I have had the honour of serving on a Board of extraordinary people who have all given generously of their time and expertise. I was also delighted to welcome our new member, Trócaire, to the alliance during the year.

In 2020, we launched our first strategic plan which sets out our strategic direction and priorities over the coming four years, in addition to our mandate, vision, mission and values – each of which are explained in this Annual Report. We will continue to work hard on delivering on our commitments and ensure our alliance performs to the highest possible standards on behalf of the vulnerable populations and communities we are here to support. This is all underpinned by our core values and ethos, particularly our high standards of transparency and accountability. In line with this, we are fully compliant with all standards and codes established by the Charities Regulator. We are proud to have been shortlisted for two awards during the year - the 2020 Good Governance Awards and the Humanitarian Awards ( 'Innovation for Change' category).

I am confident that the IEA will continue to strengthen and grow so that together, we will save more lives of our world's most vulnerable people.



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**Helen Keogh**  
Chairperson of Irish Emergency Alliance

Date: 21 October 2021

## Irish Emergency Alliance CLG

### About the Irish Emergency Alliance

Established in 2018, the Irish Emergency Alliance Company Limited by Guarantee (“IEA”), is an initiative of seven Irish humanitarian agencies: ActionAid Ireland, Christian Aid Ireland, Plan International Ireland, Self Help Africa, Tearfund Ireland, Trócaire and World Vision Ireland. The aim of the IEA is to provide efficient and timely responses to conflict and emergency situations globally by ensuring increased financial support to our member agencies (“members”) through coordination of joint appeals within Ireland.

As a humanitarian organisation, the overriding mandate of the IEA and our members is to save lives and alleviate suffering of the most vulnerable and impoverished people on our planet.

Collectively, our members have extensive geographic reach and capacity, with offices in over 86 developing countries. Our members prioritise needs-based humanitarian assistance in accordance with good humanitarian principles, and they possess strong experience in the development of emergency appeals in the immediate aftermath of humanitarian crises and natural disasters. They are also committed to delivering responses in line with internationally recognised humanitarian standards, such as the Core Humanitarian Standard, and the Red Cross and NGO Code of Conduct in Disaster Relief. Through local partners and disaster response experts around the world, our members have expertise in working rapidly with communities in order to ensure that immediate responses to crises are comprehensive and well-coordinated.

The mandate of the IEA is:

- To coordinate national fundraising campaigns for defined periods of time and for specific joint humanitarian appeals;
- To be a conduit for funding from government, corporate, and other entities to support humanitarian crises;
- To assume collective responsibility towards the public and media for the appropriate distribution of the funds; and
- To set a realistic appeal target for each emergency based on identified needs.

#### *The Emergency Appeals Alliance*

The IEA is a non-voting member of a global alliance of humanitarian coalitions which is called the Emergency appeals Alliance (“EAA”). The EAA is comprised of organisations similar to the IEA, a collection of national humanitarian agencies that come together to respond to emergencies overseas. There are currently ten members of the EAA globally. The EAA website can be viewed here - [www.emergency-appeals-alliance.org](http://www.emergency-appeals-alliance.org)

The purpose of the EAA is to share learning and experience from running national appeals, and to build membership of each EAA member organisation, within the overall aim of increasing the impact of humanitarian aid globally.

## Irish Emergency Alliance CLG Directors and Other Information

<b>Directors</b>	Paul O'Brien Niall McLoughlin Kieran Garry Helen Keogh Siobhan McGee Alan Moore Rosamond Bennett David Dalton Sharan Kelly (resigned 24 June 2020) Sean Copeland (appointed 24 June 2020) Caoimhe de Barra (appointed 19 January 2021)
<b>Secretary</b>	Alan Moore
<b>Registered Office</b>	11 Harrington Street Dublin 8 D08 EK7D
<b>Company Registered Number:</b>	632937
<b>Revenue Commissioners Charity Number:</b>	CHY22307
<b>Registered Charity Number:</b>	20203848
<b>Independent Auditors</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm Marine House Clanwilliam Place Dublin 2 D02 FY24
<b>Bankers</b>	Bank of Ireland 39 St. Stephens Green Dublin 2 D02 HF62

## Irish Emergency Alliance CLG Directors' (Trustees') Report

The directors present herewith the Annual Report and audited financial statements for the year ended 31 December 2020 (Financial Year 2020, or FY20). The Directors confirm that the financial statements of the company comply with the current statutory requirement of the company's governing documents and the provisions of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the Republic of Ireland (FRS102) hereafter denoted as the Charities SORP (FRS102). The Charities SORP (FRS102) is not yet mandatory in the Republic of Ireland and the Irish Charity Regulator has not yet prescribed accounting regulations for Irish Charities. In the absence of such prescriptive guidance this Board has adopted the Charities SORP (FRS102) as it is considered best practice.

### Structure

The Irish Emergency Alliance is a charitable company limited by guarantee. The company was incorporated on 28 August 2018. The company does not have a share capital and consequently the liability of the 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 one Euro (€1).

The charity has been granted charitable tax status under sections 207 and 208 of the Taxes Consolidation Act 1997.

The objects of the company are charitable in nature with established charitable status, (Charity number CHY22307 and Charities Regulatory Authority number 20203848). All income is applied solely towards the promotion of the charitable objectives of the company.

### Vision, Mission, and Strategy

The Irish Emergency Alliance has a vision:

*A world where the lives of vulnerable people are saved faster and more efficiently and the impact of disasters is reduced through coordinated humanitarian response and joined-up effort.*

To achieve this vision, our strategy has one clear mission:

*The Irish Emergency Alliance brings together a number of Ireland's key humanitarian agencies to raise funds for overseas emergencies by cooperating together, increasing the awareness of needs and reducing the duplication of costs. By working together, IEA members aim to make more efficient use of the money raised to deliver immediate impact – saving lives, alleviating suffering and rebuilding communities.*

Our organisational core values are:

1. Focused on the most vulnerable
2. Timely and Cost Effective
3. Accountable
4. Transparent
5. Trust and Collaboration
6. Impartiality

The IEA is governed by a board of directors consisting of ten directors, the representative from each of the seven member agencies plus three independent directors. It has two board committee, three functioning working groups, a full-time Executive Director, and documented policies which guide its work.

### Staff and volunteers

The Irish Emergency Alliance employs only one direct staff member. It is fortunate to benefit from the resources existing within its six founding member agencies and additional joining agency, as well as one full-time Executive Director. The value of service provided by volunteers has not been included in these accounts.

## Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)

### Financial Review

The financial outcome for for the year ended 31 December 2020 is set-out in the 'Statement of Financial Activities' on page 17.

#### Income

IEA income for the year ended 31 December 2020 was €471,705. Sixty-three percent (€298,079) of the total income comes from the IEAs first joint appeal and €23,626 is income received from Trócaire as a membership joining fee. All remaining income (€150,000) related to donations from member agencies towards the start-up and appeal running costs of the organisation. All original six member agencies donated equally, and no monies were due from member agencies at year-end.

#### Expenditure

Total expenditure for the year ended 31 December 2020 was €408,385 made up as follows:

Key indicator	2020	2020	2019	2019
	€	%	€	%
Charitable activities	306,114	75.0%	38,196	69.6%
Raising funds	102,271	25.0%	16,693	30.4%

#### Charitable activities

Expenditure on charitable activities for the year ended 31 December 2020 totalled €306,114, (FY19 totalled €38,196). Charitable activities include direct programme expenditure of €232,500 and costs of direct support to member agencies. See note 4 to the financial statements for details.

#### Raising funds

Expenditure on raising funds for the year ended 31 December 2020 totalled €102,271, (FY19 totalled €16,693). Raising funds represent the costs incurred in the creation of fundraising materials, consultancy, and costs of advertising. See note 5 to the financial statements for details.

#### Support costs

The total costs set out above in relation to charitable activities and raising funds include attributable support costs. These support costs include the key services of finance, ICT, and governance, which provided a crucial role in the creation of the IEA and ensured governance structures are appropriate to the size of the organisation. See note 6 to the financial statements for details.

### Reserves position and policy

The directors review the level of reserves to be held annually. The term 'reserve' (unless otherwise indicated) is used to describe that part of the Irish Emergency Alliance's funds that are freely available for its general purposes.

The Irish Emergency Alliance is primarily funded by our member agencies and appeal campaigns. Operational costs are limited. The Reserves Policy is based on a number of criteria and calculations:

- Planned future deficits (if any) – the current 2021 budget is forecasting a small operating surplus; and
- Funding of working capital – it is our policy to hold at least three month's working capital in reserves.

In the unlikely event that an unanticipated expenditure was to occur for which funds were insufficient, funds would be requested from our member agencies to cover any short-term operational gaps.

At 31 December 2020, our reserves were €95,431 (at 31 December 2019: €32,111). The amount of €21,406 was restricted for specific purposes (at 31 December 2019: €Nil).

## Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)

### **Governance and management**

The Irish Emergency Alliance is governed by a board of directors. The board's commitment to governance is reflected in the emphasis on transparency, accountability, effectiveness and on value for money in all aspects of IEA's work. The board has completed all work in relation to its governance structures and is proud to state that the organisation is fully compliant with the principles outlined in the Governance Code. During the year, the IEA was shortlisted for the 2020 Good Governance Awards and the Humanitarian Awards (for the 'Innovation for Change' category).

#### *Decision-making*

The board is responsible for the Vision, Mission and Goals of IEA. They approve strategy, structure, annual plans and budgets, and ensure that the organisation is effective and accountable. The board appoints the Executive Director and delegates a range of day-to-day decision-making powers to them. These delegated powers are reviewed annually by the board.

During the year, the board met nine times, and at its meetings it reviews management accounts, the risk register, an update on the implementation of the strategic plan, updates from the various board committees, and updates from the various working groups.

#### *Board structure and appointments to the board*

Board directors, all of whom are non-executive, are drawn from diverse backgrounds and bring a broad range of experience and skills to the organisation. As at 31 December 2020, there were nine board directors. The CEO of Trócaire officially joined the IEA Board on 19 January 2021 however the decision for Trócaire to become IEA members was taken in 2020 (ratified at the 8 December 2020 Board meeting). The names and member agencies they represent are outlined on page 10.

In line with the Governance Code, it is anticipated that every two years the board will conduct a self-audit, to review if it is still fit for purpose and holds the appropriate set of skills. Board recruitment of independent directors will be based on the gaps identified, as well as ensuring a balance of both age and gender among members. The first self-audit was conducted in late 2020.

New potential board directors are voted on at board meetings, after an evaluation and vetting process. On appointment, all new board directors attend an induction with the Chair, where they receive an overview of the organisation and a copy of our Directors' Handbook outlining their roles and responsibilities.

In line with our constitution, board directors must resign every three years, at which point they can put themselves forward for re-appointment. The current term limit for independent board directors is nine years (three terms of three years).

The table below lists the number of meetings held from the time the member was appointed during the year and the number of meetings s/he attended:



## Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)

### Attendance of board directors during the year ended 31 December 2020:

Name		Attended
*Helen Keogh (Chairperson)	Independent	3/9
Rosamond Bennett	Christian Aid Ireland	8/9
David Dalton	Self-Help Africa	9/9
Kieran Garry	Independent	5/9
*Sharan Kelly	Tearfund Ireland	0/5
Sean Copeland	Tearfund Ireland	4/4
Siobhan McGee	ActionAid Ireland	9/9
Niall McLoughlin	World Vision Ireland	9/9
Alan Moore	Independent	9/9
Paul O'Brien	Plan International Ireland	9/9
*Caoimhe de Barra	Trócaire	0/0

\*see note on page 10

### Committees of the board

There is one standing committee of the board, the Finance and Audit Committee. It has a terms of reference which is reviewed and approved by the board on a three-year cycle.

#### *Executive Committee*

This committee was established by the Board of Directors and is responsible for making day-to-day ad-hoc executive decisions on behalf of the board. The purpose is to facilitate prompt decision-making for actions which do not require full board approval. The Executive Committee is made up of three executive directors from the board and will be reviewed annually at which point the appointment/re-appointment of Directors to the Executive Committee will be decided. This Committee will be led by one of the Members (commenced 1<sup>st</sup> December 2020) and will rotate every four months thereafter. The main purpose of this is for the IEA Executive Director to have a direct contact for day-to-day decision-making as necessary.

Name	Attended
Paul O'Brien (Chair)	1/1
Siobhan McGee	1/1
Rosamond Bennett	1/1

#### *Finance and Audit Committee*

Chaired by Alan Moore, this committee is responsible for monitoring the financial reporting process; monitoring the effectiveness of the internal control and risk management systems annually reviewing and endorsing the Reserves Policy; reviewing and endorsing the annual operating budget; and reviewing the effectiveness of the external auditors. The committee currently consists of two board directors. The Finance Manager and Executive Director attend meetings by invitation.

Name	Attended
Alan Moore	4/4
**Sharan Kelly	0/2
Rosamond Bennett	2/2

\*\*see note on page 10

## Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)

There are also three working groups:

### *Finance Working Group*

Chaired by Plan International Ireland, this group is responsible for the internal management of funds, and the facilitation and distribution of appeal funds. The Chair of the Finance Working Group reports to the Treasurer of the Board and attends all Finance and Audit Committee meetings.

### *Programmes Working Group*

Chaired by Christian Aid Ireland, this group is responsible for monitoring crisis and emergencies, and shares research and response outlines on affected areas. The Programme Working Group approves all proposal submissions for projects.

### *Fundraising and Communications Working Group*

Co-Chaired by Plan International Ireland and Tearfund Ireland, this group is responsible for the creation of co-ordinated fundraising and communication plans, and working with key partners to increase media coverage of crisis overseas.

All three working groups have Terms of Reference which were approved by the Board of Directors.

## **Directors**

The names of persons who, at any time during the year and since the year end, served as directors and secretary of the company are as follows:

* Helen Keogh	Independent Director	(Chairperson)
Alan Moore	Independent Director	(Company Secretary)
Kieran Garry	Independent Director	
Rosamond Bennett	Christian Aid Ireland – Chief Executive	
David Dalton	Self-Help Africa – Executive Director	
** Sharan Kelly	Tearfund Ireland – Chief Executive	(Resigned 24 June 2020)
Siobhan McGee	Action Aid Ireland – Chief Executive	
Niall McLoughlin	World Vision Ireland – Chief Executive	
Paul O'Brien	Plan International Ireland – Chief Executive	
Sean Copeland	Tearfund Ireland – Acting Chief Executive	(Appointed 24 June 2020)
*** Caoimhe de Barra	Trócaire – Chief Executive	(Appointed 19 January 2021)

\* Due to an illness and family bereavement, Helen Keogh temporarily stepped down as the Chairperson of the Irish Emergency Alliance Board of Directors

\*\* Sharan Kelly temporarily stepped down as the Tearfund Ireland representative on the Irish Emergency Alliance Board of Directors in the summer of 2019. She continued as a Director until June 2020, at which point Sean Copeland, Acting CEO of Tearfund Ireland, was appointed in her place.

\*\*\* The Chief Executive of Trócaire officially joined the IEA Board of Directors on 19 January 2021 however the decision for Trócaire to become IEA members was taken in 2020 (ratified at the 8 December 2020 Board meeting).

## **Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)**

### **Risk management and internal control**

The Irish Emergency Alliance is not operational in aid delivery, and therefore delegates the management of risks associated with delivering humanitarian programmes to member charities while maintaining oversight through the current assurance systems in place. These include reviews by the Programme Working Group, regular member reporting, and the implementation of the Serious Incident Reporting Policy which was approved by the board in the summer of 2019.

The Irish Emergency Alliance operates a risk register, which was created during the initial incorporation phase. As part of the board's review of compliance with the Governance Code, a revision to the organisation's Risk Management Policy took place and a new policy was approved in May 2020.

The directors view the safety and wellbeing of the children and adults we seek to serve as our number one priority. This is core to who we are, and will always take precedence above all other considerations. As outlined above, the directors approved a Serious Incident Reporting Policy in July 2019 which mandated the reporting of member agency safeguarding and fraud incidents to the Chair of the Irish Emergency Alliance.

### **Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

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 to the financial year end and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent;
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- 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 net income or expenditure 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.

## **Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)**

### **Going concern**

Based on committed income, cash at bank, and the backing of the founding member agencies, the directors are satisfied that Irish Emergency Alliance has adequate resources to continue for at least twelve months from the date of approval of these financial statements and it is appropriate to adopt the going concern basis in the preparation of the financial statements.

### **Accounting records**

The measures taken by the directors to secure compliance with the company's obligations to keep adequate accounting records are the use of systems and procedures appropriate to the business and the employment of competent and reliable persons. The accounting records are kept at the company's premises at Irish Emergency Alliance, 11 Harrington Street, Dublin 8, D08 EK7D.

### **Compliance with sector-wide legislation and standards**

As part of Irish Emergency Alliance's efforts to improve its work, the directors monitor and engage with legislation, standards and codes which are developed for the sector in Ireland. Irish Emergency Alliance subscribes to, and is compliant with, the following standards:

- The Charities Act 2009
- The Governance Code
- Dóchas Code of Conduct on Images and Messaging
- Guidelines for Charitable Organisations Fundraising from the Public (issued by the Charity Regulator)
- The Lobbying Act 2015

A new mandatory Charities Governance Code was launched by the Charities Regulatory Authority in November 2018. All registered charities are obliged to comply with this code by the end of 2020. The Board received a briefing on this new Charities Governance Code in autumn 2019, and approved an action plan to achieve full compliance by early 2020. This action plan was completed in May 2020 and the organisation is now fully compliant with the Code.

### **Lobbying and Political contributions**

There were no political contributions in the year ended 31 December 2020, and as a result no disclosures are required under the Electoral Act, 1997.

### **Health and safety**

Irish Emergency Alliance's Health and Safety Policy is to:

- Comply, at a minimum, with all applicable legislation and continually improve Health and Safety stewardship towards industry best practice;
- Ensure employees are aware of and implement the company's Health and Safety imperatives;
- Ensure that a healthy and safe workplace is provided for all employees and take due care of all sponsors and visitors to our business premises;
- Require all employees to work in a safe manner as mandated by law and best practice.

### **Results**

The results for the year are set out in the Statement of Financial Activities on page 17.

## Irish Emergency Alliance CLG Directors' (Trustees') Report (continued)

### Events after the balance sheet date

The impact of Covid-19 on society and economic activity continues to be felt around the globe to varying degrees with governments continuing with measures to restrict people's movements to slow down the spread of the virus to the extent deemed appropriate. Whilst the global challenges in this regard are ongoing, the company has remained operational during this period and it has not experienced any significant adverse impact on its activity levels and financial performance and position as a result of the virus. The company continues to prudently manage its working capital cycle and expects to successfully get through the current period. The Board notes that domestically the Irish government recently unveiled its plan to end most Covid-19 related restrictions by 22 October 2021 entitled Reframing the Challenge, Continuing Our Recovery and Reconnecting.

### Research and development

The organisation did not engage in any research and development during the year.

### Transactions involving directors

There were no contracts in relation to the affairs of the company in which the directors had any interest, as defined in the Companies Act, 2014, at any time during the year ended 31 December 2020.

### Disclosure of information to auditors

The directors in office at the date of this report have each confirmed that:

- As far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- He/she 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 statutory auditors is aware of that information.

### Auditors

The Auditor, Crowe Ireland, has indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

On behalf of the board



**Helen Keogh**

Dated: 21 October 2021



**Alan Moore**

Dated: 21 October 2021



## Independent auditors report to the Members of Irish Emergency Alliance Company Limited by Guarantee

Year ended 31 December 2020

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Irish Emergency Alliance Company Limited by Guarantee (the 'Company') for the year ended 31 December 2020, which comprise the Statement of Financial Activities (Including the Income and Expenditure Account), the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows, 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 Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice *Accounting and Reporting by Charities effective 1 January 2019*.

In our opinion, the accompanying 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 net movement in funds for the year then ended;
- Have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- Have been properly prepared in accordance with the requirement 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 Auditors' 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 we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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



## **Independent auditors report to the Members of Irish Emergency Alliance Company Limited by Guarantee (continued)**

**Year ended 31 December 2020**

### **Other information**

The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information. 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.

### **Opinion 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 the 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.

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 and restrictions on use**

#### **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.



## Independent auditors report to the Members of Irish Emergency Alliance Company Limited by Guarantee (continued)

### Year ended 31 December 2020

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 has no realistic alternative but to do so.

#### **Auditors' 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 Auditors' 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: [https://www.iaasa.ie/Publications/ISA 700 \(Ireland\)](https://www.iaasa.ie/Publications/ISA 700 (Ireland)). The description forms part of our Auditors' report.

#### **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 Auditors' 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.

Signed by:

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**Shaw McClung**

for and on behalf of

#### **Crowe Ireland**

Chartered Accountants and Statutory Audit Firm  
Marine House  
Clanwilliam Court  
Dublin 2

Date: 21 October 2021



**Irish Emergency Alliance CLG**  
**Statement of Financial Activities**

**Year Ended 31 December 2020**

	<b>Unrestricted 2020 €</b>	<b>Restricted 2020 €</b>	<b>Total 2020 €</b>	<b>Unrestricted *2019 €</b>	<b>Restricted *2019 €</b>	<b>Total *2019 €</b>
<b>Income and endowments:</b>						
Donations and legacies	173,626	-	173,626	87,000	-	87,000
Charitable activities	44,173	253,906	298,079	-	-	-
<b>Total income</b> (note 3)	<b>217,799</b>	<b>253,906</b>	<b>471,705</b>	<b>87,000</b>	<b>-</b>	<b>87,000</b>
<b>Expenditure on:</b>						
Charitable activities (note 4)	73,614	232,500	306,114	38,196	-	38,196
Raising funds (note 5)	102,271	-	102,271	16,693	-	16,693
<b>Total Expenditure</b>	<b>175,885</b>	<b>232,500</b>	<b>408,385</b>	<b>54,889</b>	<b>-</b>	<b>54,889</b>
<b>Reconciliation of funds:</b>						
Net income	41,914	21,406	63,320	32,111	-	32,111
Total funds brought forward	32,111	-	32,111	-	-	-
<b>Total funds carried forward</b>	<b>74,025</b>	<b>21,406</b>	<b>95,431</b>	<b>32,111</b>	<b>-</b>	<b>32,111</b>

\*2019 relates to the 18-month period to 31 December 2019.

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

All of the amounts detailed above relate to continuing operations.

The notes included on pages 21 to 28 form an integral part of these financial statements.

**Irish Emergency Alliance CLG  
Balance Sheet**

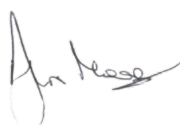
**As at 31 December 2020**

	Notes	Total 2020 €	Total 2019 €
<b>Fixed assets</b>			
Tangible assets	9	9,236	16,547
<b>Current assets</b>			
Debtors: amounts falling due within one year	10	50,147	371
Cash at bank and in hand		55,518	39,087
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	11	(19,470)	(23,894)
<b>Net current assets</b>		<b>86,195</b>	<b>15,564</b>
<b>Total assets less current liabilities</b>		<b>95,431</b>	<b>32,111</b>
 <b>The funds of the charity</b>			
Unrestricted funds		74,025	32,111
Restricted funds		21,406	-
<b>Total charity funds</b>		<b>95,431</b>	<b>32,111</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



**Helen Keogh**  
Dated: 21 October 2021



**Alan Moore**  
Dated: 21 October 2021

The notes included on pages 21 to 28 form an integral part of these financial statements.

**Irish Emergency Alliance CLG**  
**Statement of Changes in Funds**

**Year ended 31 December 2020**

	Unrestricted Funds €	Restricted Funds €	Total €
<b>Period from incorporation</b>			
Net movements in funds for the period	32,111	-	32,111
<b>Balance at 31 December 2019</b>	<u><b>32,111</b></u>	<u>-</u>	<u><b>32,111</b></u>
<b>Balance at 1 January 2020</b>	32,111	-	32,111
Net movements in funds for the year	41,914	21,406	63,320
<b>Balance at 31 December 2020</b>	<u><b>74,025</b></u>	<u><b>21,406</b></u>	<u><b>95,431</b></u>

The notes included on pages 21 to 28 form an integral part of these financial statements.

**Irish Emergency Alliance CLG**  
**Statement of Cash flows**

**Year Ended 31 December 2020**

	<b>Notes</b>	<b>Total 2020 €</b>	<b>Total 2019 €</b>
<b>Cash flows from operating activities:</b>			
Net cash inflow from operating activities	12	15,031	58,487
<b>Net cash inflow operating activities</b>		<b>15,031</b>	<b>54,847</b>
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		-	(19,400)
Adjustment to fixed assets		1,400	-
<b>Net cash used in investing activities</b>		<b>1,400</b>	<b>(19,400)</b>
<b>Cash and cash equivalents:</b>			
Change in cash and cash equivalents		<b>16,431</b>	<b>39,087</b>
At the beginning of the reporting year		39,087	-
<b>At the end of the reporting year</b>		<b>55,518</b>	<b>39,087</b>

The notes included on pages 21 to 28 form an integral part of these financial statements.

## Irish Emergency Alliance CLG Notes to the Financial Statements

### Year Ended 31 December 2020

The Irish Emergency Alliance CLG is a company limited by guarantee and is a public benefit entity, incorporated in Ireland with a registered office at 11 Harrington Street, Dublin 8, and its company registration number is 632937.

#### 1. Summary of significant accounting policies

##### (a) Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (The Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The preparation of financial statements in compliance with FRS 102 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

##### (b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- Income from government and other grants, whether 'capital' or 'revenue grants', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.
- Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts. Resources received from non-exchange transactions for which the entity has benefited include:

## Irish Emergency Alliance CLG

### Notes to the Financial Statements (continued)

#### **Volunteer services**

- Legacy income is recognised at the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned which is usually when the risk and rewards of ownership transfers; the sale can be reliably measured and it is probable there will be future inflows of economic activity.

#### **(c) Expenditure**

Resources expended are analysed between costs of charitable activities and costs of raising funds. The costs of each activity are separately accumulated and disclosed in the Statement of Financial Activities. The major components of each are analysed as part of the accompanying notes.

Where support costs are attributable to a particular activity the costs are allocated directly to that activity during the year. Where support costs are incurred to further more than one activity they are apportioned between the relevant activities based on the amount of time which each activity absorbs.

#### **Charitable activities**

Costs of charitable activities comprise costs of direct support to member agencies together with related governance and overhead costs.

#### **Raising funds**

Costs of generating funds comprise the costs incurred in fundraising, including the costs of advertising, producing publications, printing and mailing fundraising material, consultancy costs in these areas and an appropriate allocation of central overhead costs.

All costs of charitable activities and generating funds are recognised on an accruals basis.

#### **(d) Funds**

##### **Unrestricted Funds**

Unrestricted funds are general funds that are available for use at the board's discretion in furtherance of any of the objectives of the charity.

##### **Restricted Funds**

Restricted funds are those received for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

##### **Designated Funds**

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

## Irish Emergency Alliance CLG

### Notes to the Financial Statements (continued)

#### **Endowment Funds**

Endowment Funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

#### **(e) Financial instruments**

The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments..

##### **(i) Other financial assets**

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

##### **(ii) Other financial liabilities**

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

#### **(f) Fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Website and software - 33% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

#### **(g) Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### **(h) Cash and cash equivalents**

Cash is represented by cash in hand deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## Irish Emergency Alliance CLG Notes to the Financial Statements (continued)

### (i) Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### (j) Foreign currency translation

#### *Functional and presentation currency*

The Company's functional and presentational currency is Euros.

#### *Transactions and balances*

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions. At each year end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Financial Activities.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Financial Activities within 'finance income or costs'. All other foreign exchange gains and losses are presented in the Statement of Financial Activities within 'other operating income'.

## 2. Judgements in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements made in the process of preparing the company financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following areas are considered to involve the critical judgements and sources of estimation uncertainty when applying the company accounting policies:

#### *Cost allocation*

The cost allocation methodology requires judgement as to what are the most appropriate basis to use to apportion support costs. These are reviewed periodically for reasonableness. Support costs and other expenditure judgements are explained in note 6.1.



**Irish Emergency Alliance CLG**  
**Notes to the Financial Statements (continued)**

**3. Incoming resources**

	Unrestricted 2020 €	Restricted 2020 €	Total 2020 €	Unrestricted 2019 €	Restricted 2019 €	Total 2019 €
Donations and legacies:						
Membership fees	173,626	-	173,626	87,000	-	87,000
Charitable activities:						
Appeal income	44,173	253,906	298,079	-	-	-
<b>Total income</b>	<b>217,799</b>	<b>253,906</b>	<b>471,705</b>	<b>87,000</b>	<b>-</b>	<b>87,000</b>

**4. Charitable activities**

	Unrestricted 2020 €	Restricted 2020 €	Total 2020 €	Unrestricted 2019 €	Restricted 2019 €	Total 2019 €
Direct programme expenditure	-	232,500	232,500	-	-	-
Support to members	54,000	-	54,000	31,250	-	31,250
Support costs (note 6.1)	19,614	-	19,614	6,946	-	6,946
<b>Total income</b>	<b>73,614</b>	<b>232,500</b>	<b>306,114</b>	<b>38,196</b>	<b>-</b>	<b>38,196</b>

**5. Raising funds**

	Unrestricted 2020 €	Restricted 2020 €	Total 2020 €	Unrestricted 2019 €	Restricted 2019 €	Total 2019 €
Cost of generating funds	100,092	-	100,092	15,921	-	15,921
Support costs (note 6.1)	2,179	-	2,179	772	-	772
<b>Total income</b>	<b>102,271</b>	<b>-</b>	<b>102,271</b>	<b>16,693</b>	<b>-</b>	<b>16,693</b>

**6.1 Support costs**

	Charitable Activities 2020 €	Raising Funds 2020 €	Total 2020 €	Charitable Activities 2019 €	Raising Funds 2019 €	Total 2019 €
Administration	13,691	1,521	15,212	2,798	311	3,109
Governance (note 6.2)	5,923	658	6,581	4,148	461	4,609
<b>Total</b>	<b>19,614</b>	<b>2,179</b>	<b>21,793</b>	<b>6,946</b>	<b>772</b>	<b>7,718</b>

Where support costs are attributable to a particular activity the costs are allocated directly to that activity. Where support costs are incurred to further more than one activity, they are apportioned between the relevant activities based on the estimated amount of time which each activity absorbs.

**Irish Emergency Alliance CLG**  
**Notes to the Financial Statements (continued)**

**6.2 Analysis of governance costs**

	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Statutory audit fee	3,629	3,628
Accountancy fee	2,952	-
Strategic management and board costs	-	981
<b>Total</b>	<b>6,581</b>	<b>4,609</b>

The statutory audit fee is including VAT. In the financial year our auditors provided an external audit only.

**7. Other information**

The net income for the year is stated after charging the following items:

	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Depreciation	5,911	2,853
Accountancy fees	2,952	-
Statutory audit fee	3,629	3,628

**8. Employees**

The Irish Emergency Alliance currently has no employees.

*Directors*

Directors received no remuneration or expenses during the reporting period. There were no loans advanced to directors during the year and no loans outstanding at 31 December 2020.

**Irish Emergency Alliance CLG**  
**Notes to the Financial Statements (continued)**

**9. Fixed Assets**

	<b>Website &amp; software €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2020	19,400	19,400
Additions during the year	-	-
Adjustment	(1,400)	(1,400)
<b>At 31 December 2020</b>	<b>18,000</b>	<b>18,000</b>
<b>Depreciation</b>		
At 1 January 2020	2,853	2,853
Depreciation charge during the year	5,911	5,911
Adjustment	-	-
<b>At 31 December 2020</b>	<b>8,764</b>	<b>8,764</b>
<b>Net book value</b>		
At 31 December 2020	<b>9,236</b>	<b>9,236</b>
At 31 December 2019	16,547	16,547

**10. Debtors: amounts due within one year**

	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Trade debtors	23,626	-
Prepayments	369	371
Accrued income	25,853	-
Other debtors	299	-
<b>Total</b>	<b>50,147</b>	<b>371</b>

**Irish Emergency Alliance CLG**  
**Notes to the Financial Statements (continued)**

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

	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Trade creditors	12,889	20,122
Accruals	6,581	3,772
<b>Total</b>	<b>19,470</b>	<b>23,894</b>

Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms.

**12. Net cash flow from operating activities**

	<b>Total 2020 €</b>	<b>Total 2019 €</b>
Net income for the reporting period	63,320	32,111
<i>Adjustments for:</i>		
Depreciation	5,911	2,853
(Increase) in debtors	(49,776)	(371)
(Decrease/increase in creditors	(4,424)	23,894
<b>Net cash inflow from operating activities</b>	<b>15,031</b>	<b>58,487</b>

**13. Related party transactions**

The directors disclosed on page 10 include executives of all member agencies. The member agencies made donations of €173,626. This included joining fees received of €23,626. The member agency fees for the period ended 31 December 2019 were €87,000.

**14. Operating leases**

Irish Emergency Alliance had no lease payments during the reporting year, and has no future lease payments under non-cancellable operating leases at 31 December 2020.

**15. Approval of financial statements**

The financial statements were approved by the board of directors on 21 October 2021.