

**Irish Emergency Alliance Company Limited by Guarantee
Directors' Report and Financial Statements
Year Ended 31 December 2022**



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Irish Emergency Alliance Company Limited by Guarantee

Chair's Statement

As the Interim Chairperson of the Irish Emergency Alliance, I am honoured to be part of this great organisation which brings together seven of Ireland's leading international humanitarian relief organisations to raise funds during acute emergencies, for some of the most vulnerable and impoverished people on our planet. In a time of unprecedented change and global challenges, the Irish Emergency Alliance has responded by working together so that collectively we can assist more of those in urgent need of support.

Last year, we experienced devastating new or protracted conflicts in Ukraine, Ethiopia, Syria, Somalia and many other parts of the world. We saw the deadly impacts of climate crises and health epidemics including cholera and COVID-19. The sharp slowdown in the global economy sent a series of shocks, all of which resulted in record high levels of hunger and displacement, worsened poverty, and put equality for women and girls increasingly out of reach. As a result, in 2023, an estimated 339.7million people will be reliant on aid agencies such as our members for humanitarian assistance. Shockingly, that equates to one person in every 23 on our planet. These alarmingly high figures have doubled in just four years. Our members are responding to all of these crises and collectively work in 85 countries worldwide. It is this global reach that gives the Irish Emergency Alliance the presence required to respond quickly with life-saving interventions when called upon.

On 24th February 2022, Russia invaded Ukraine in a major escalation of the Russo-Ukrainian War, which began in 2014. In the first seven days of the conflict, the world saw more than one million people flee Ukraine, with 3.6 million leaving the country within the first month – the largest movement of people in Europe since the Second World War. Mostly women and children, they arrived, often cold and traumatised, with nowhere to go. Tens of thousands of people have been killed. The Irish Emergency Alliance launched a joint appeal for the crisis on 4th March 2022 and collectively raised over €1.2 million thanks to the exceptional generosity of the Irish public. This enabled us to provide urgently needed humanitarian assistance to in excess of 100,000 people affected by the war, both inside Ukraine and in surrounding countries. Over the winter months, and with the support of our partners, we assisted tens of thousands of people displaced within Ukraine to better cope with sub-zero temperatures. As this conflict deepens, our members and partners remain active in Ukraine and will continue to provide humanitarian assistance to vulnerable populations in need.

In September 2022, after four failed rainy seasons in two years, the Irish Emergency Alliance launched an urgent Hunger Appeal for Ethiopia, Kenya and Somalia, countries which faced the worst drought in 40 years. Harvests failed; over 20 million people did not have enough food to eat; over 1.5 million people were forced to abandon their homes, and nearly 9 million livestock died. Sadly this situation has not improved despite the phenomenal work of our members and the entire international humanitarian community.

As Interim Chairperson and on behalf of the Irish Emergency Alliance, we are very grateful to all our supporters who donated so generously to our appeals. We are also very grateful to our media partners who assist us further, developing a one-stop-shop for the Irish public to support major global humanitarian crises. The Irish Emergency Alliance is staffed predominantly from personnel from our seven member agencies who continue to work tirelessly on our behalf. I have the honour of serving on a Board of extraordinary people who have all given generously of their time and expertise.

Our plan for 2023 is to continue supporting the vulnerable populations affected by the devastating earthquakes in Syria and Turkey, and to be prepared to launch another successful appeal when disaster strikes. We will further grow and develop our relationships with media and corporate partners and will continue to uphold our high standards of good governance, transparency and accountability.

I am confident that the Irish Emergency Alliance will continue to grow and become Ireland's 'go to' fundraising entity, so that, together, we will raise vitally needed funds in a more cost-efficient and effective manner, which will ultimately save far more lives amongst our world's most vulnerable people.



Alan Moore

Interim Chairperson of Irish Emergency Alliance

Dated: 19 July 2023

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 85 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 nine members (and four observers) of the EAA globally. The EAA website can be viewed here - 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 Company Limited by Guarantee Directors and Other Information

Directors	Alan Moore (Interim Chair) Caoimhe de Barra Daryl Upsall (appointed 23 November 2022) David Dalton (resigned 18 April 2023) Gillian Barnett (appointed 19 January 2022) Karol Balfe Kieran Garry Paul O'Brien Rosamond Bennett Sean Copeland
Secretary	Alan Moore
Registered Office	11 Harrington Street Dublin 8 D08 EK7D
Company Registered Number:	632937
Revenue Commissioners Charity Number:	CHY22307
Registered Charity Number:	20203848
Independent Auditors	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4 D04 C2N4
Bankers	Bank of Ireland 39 St. Stephens Green Dublin 2 D02 HF62

Irish Emergency Alliance Company Limited by Guarantee Directors' (Trustees') Report

The directors present herewith the Annual Report and audited financial statements for the year ended 31 December 2022 (Financial Year 2022, or FY22). 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 seven founding member agencies, as well as one full-time Executive Director. The value of service provided by volunteers has not been included in these accounts.

Financial Review

The financial outcome for FY22 is set-out in the 'Statement of Financial Activities' on page 17.

Income

IEA income for the period to 31 December 2022 was €1,407,984 (2021: €81,367). €100,000 of the total income comes from the IEA membership fees and contribute towards the running costs of the organisation. All member agencies donated according to a pre-agreed income distribution calculation, and no monies were due from member agencies at year-end. The remaining income (€1,307,984) comes from donations received from the IEA's Ukraine (€919,453) and Horn of Africa (€388,531) appeals which were launched in 2022.

Expenditure

Total expenditure for the period was €1,238,822 (2021: €138,602) made up as follows:

Key indicator	€	%
Charitable activities - unrestricted	103,937	8.4%
Raising funds	206,693	16.7%
Direct programme activities	928,192	74.9%

Charitable activities

Expenditure on unrestricted charitable activities in FY22 totalled €103,937 (2021: €86,864). Charitable activities represent costs of direct support to member agencies. See note 4 to the financial statements for details.

Raising funds

Expenditure on raising funds in FY22 totalled €206,693 (2021: €5,238). 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.

Direct Programme Activities

Expenditure on direct programme activities in FY22 totalled €928,192 (2021: €46,500). Direct programme activities represent the funds passed to the member agencies in relation to the appeals during 2022.

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 seven member agencies, and has limited operational costs. The Reserves Policy is based on a number of criteria and calculations:

- Planned future deficits (if any) – the current 2023 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.

Any reserves above or below the operating level above arise from a timing difference between receiving appeal funds and disbursing it to our member agencies. 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 2022, our reserves were **€207,358** (2021: €38,196), which is €158,000 above the top of our desired reserves range. Of the reserves amount, €91,107 was restricted for specific purposes (2021: €326).

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. In 2020, 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 financial year, the board met six 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 2022, there were ten board directors. 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. In July 2022, the IEA undertook an external board evaluation which concluded on 18th January 2023.

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 period and the number of meetings s/he attended:

Attendance of board directors in FY22

Name		Attended
*Helen Keogh (Chairperson)	Independent	3/4
Rosamond Bennett	Christian Aid Ireland	6/6
David Dalton	Self-Help Africa	6/6
Kieran Garry	Independent	5/6
Sean Copeland	Tearfund Ireland	6/6
Alan Moore	Independent	4/6
*Gillian Barnett	World Vision Ireland	5/6
Paul O'Brien	Plan International Ireland	5/6
Caoimhe de Barra	Trócaire	3/6
Karol Balfe	ActionAid Ireland	6/6
Daryl Upsall	Independent	0/0

**see note on page 10*

Committees of the board

There is two standing committees of the board, the Executive Committee and the Finance, Audit and Compliance Committee. Both have a terms of reference which are 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. 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
Rosamond Bennett (Chair)	9/10
David Dalton	9/10
Caoimhe de Barra	10/10

Finance, Audit and Compliance 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 and one external member who is not a member of the Board (Sinéad Gray).. The Finance Manager and Executive Director attend meetings by invitation.

Name	Attended
Alan Moore	3/3
Rosamond Bennett	3/3
Sinéad Gray	3/3

There are also four working groups:

Fundraising Working Group

Chaired by Trócaire, this group is responsible for all fundraising channels including television, radio, press, social media and other fundraising events. It is also responsible for supporter care and data management.

Communications Working Group

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

Finance Working Group

Chaired by Christian Aid 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, Audit and Compliance Committee meetings.

Programmes Working Group

Chaired by World Vision 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.

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

Directors and Secretary

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

Helen Keogh (*Chairperson*)

Independent Director

Appointed 17 April 2019

**Due to an illness and family bereavement, Helen Keogh temporarily stepped down as the Chairperson of the Irish Emergency Alliance Board of Directors in 2021. She resigned on 21st September 2022.*

Alan Moore (*Company Secretary and Interim Chair*)

Independent Director

Appointed 17 April 2019

Caoimhe de Barra

Trócaire – Chief Executive Officer

Appointed 19 January 2021

Daryl Upsall

Independent Director

Appointed 23 November 2022

David Dalton

Self-Help Africa – Executive Director

Resigned 18 April 2023

Gillian Barnett

World Vision Ireland – Chief Executive Officer

** Appointed 19 January 2022*

Karol Balfe

Action Aid Ireland – Chief Executive Officer

Appointed 23 August 2021

Kieran Garry

Independent Director

Appointed 17 April 2019

Paul O'Brien

Plan International Ireland – Chief Executive Officer

Appointed 28 August 2018

Rosamond Bennett

Christian Aid Ireland – Chief Executive Officer

Appointed 17 April 2019

Sean Copeland

Tearfund Ireland – Chief Executive Officer

Appointed 24 June 2020

In accordance with the company's Constitution, the number of directors shall be not less than 3 and, unless and until determined by the company in general meeting, not more than 11.

At the IEA's third AGM on 11th January 2022, three directors offered themselves up for re-election and were duly reappointed – Helen Keogh, Alan Moore and Paul O'Brien. Two directors who had been co-opted to the board in

the period since the previous AGM, Coaimhe de Barra and Karol Balfe, were formally reappointed to the Board at this AGM.

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 ("relevant financial reporting framework").

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 profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent;
- 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 operation.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 in operational existence 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 made an annual return to the Charities Regulator on 26th October 2021 indicating the the IEA is fully compliant with all 49 best practice standards of the Charities Regulator's Governance Codes. We believe that we continue to remain fully compliant with the code.

Lobbying and Political contributions

There were no political contributions in the period ended 31 December 2022, 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 period are set out in the Statement of Financial Activities on page 17.

Subsequent events

There were no events subsequent to the year end that required any adjustment to the financial statements.

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 period ended 31 December 2022.

Disclosure of information to auditors

The directors in office at the time when this Directors' report is approved have confirmed that:

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

Auditors

The Auditors, Crowe Ireland, have 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



Alan Moore

Dated: 19 July 2023



Rosamond Bennett

Dated: 19 July 2023



Independent auditors report to the Members of Irish Emergency Alliance Company Limited by Guarantee Year ended 31 December 2022

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 2022, 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' and in accordance with "Accounting and Reporting by charities: Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" ("Charities SORP").

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 2022 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'; and
- Have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 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 Year ended 31 December 2022

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 Companies Act 2014.

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
Year ended 31 December 2022**

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:



Shaw McClung

for and on behalf of

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4

Dated:

24/7/2023

Irish Emergency Alliance Company Limited by Guarantee
Statement of Financial Activities

Year Ended 31 December 2022

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €
Income and endowments:						
Donations and legacies	100,000	-	100,000	76,378	-	76,378
Charitable activities	289,011	1,018,973	1,307,984	349	4,640	4,989
Total income (note 3)	389,011	1,018,973	1,407,984	76,727	4,640	81,367
Expenditure on:						
Charitable activities (note 4)	103,937	928,192	1,032,129	86,864	46,500	133,364
Raising funds (note 5)	206,693	-	206,693	5,238	-	5,238
Total expenditure	310,630	928,192	1,238,822	92,102	46,500	138,602
Reconciliation of funds:						
Net income/expenditure	78,381	90,781	169,162	(15,375)	(41,860)	(57,235)
Transfer between funds	-	-	-	(20,780)	20,780	-
Total funds brought forward	37,870	326	38,196	74,025	21,406	95,431
Total funds carried forward	116,251	91,107	207,358	37,870	326	38,196

The statement of financial activities includes all gains and losses recognised in the financial year.

All of the amounts detailed above relate to continuing operations.

The notes included on pages 21 to 30 form part of these financial statements.

Irish Emergency Alliance Company Limited by Guarantee
Balance Sheet

As at 31 December 2022

	Notes	Total 2022 €	Total 2021 €
Fixed assets			
Tangible assets	9	8,837	16,440
Current assets			
Debtors: amounts falling due within one year	10	4,481	4,426
Cash at bank and in hand		226,828	53,837
Current liabilities			
Creditors: amounts falling due within one year	11	(32,788)	(36,507)
Net current assets		198,521	21,756
Total assets less current liabilities		207,358	38,196
The funds of the charity			
Unrestricted funds	14	116,251	37,870
Restricted funds	13	91,107	326
Total charity funds		207,358	38,196

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



Alan Moore
Dated: 19 July 2023



Rosamond Bennett
Dated: 19 July 2023

The notes included on pages 21 to 30 form part of these financial statements.

Irish Emergency Alliance Company Limited by Guarantee
Statement of Changes in Funds

Year ended 31 December 2022

	Unrestricted Funds €	Restricted Funds €	Total €
Balance at 1 January 2021	74,025	21,406	95,431
Net movements in funds for the period	(36,155)	(21,080)	(57,235)
Balance at 31 December 2021	<u>37,870</u>	<u>326</u>	<u>38,196</u>
Balance at 1 January 2022	37,870	326	38,196
Net movements in funds for the year	78,381	90,781	169,162
Balance at 31 December 2022	<u>116,251</u>	<u>91,107</u>	<u>207,358</u>

The notes included on pages 21 to 30 form part of these financial statements.

Irish Emergency Alliance Company Limited by Guarantee
Statement of Cash flows

Year Ended 31 December 2022

	Notes	Total 2022 €	Total 2021 €
Cash flows from operating activities:			
Net cash inflow from operating activities	12	177,779	13,502
Net cash inflow operating activities		<u>177,779</u>	<u>13,502</u>
Cash flows from investing activities:			
Purchase of fixed assets		(4,788)	(15,183)
Adjustment to fixed assets		-	-
Net cash (used in) investing activities		<u>(4,788)</u>	<u>(15,183)</u>
Cash and cash equivalents:			
Change in cash and cash equivalents		172,991	(1,681)
At the beginning of the reporting year		53,837	55,518
At the end of the reporting year		<u>226,828</u>	<u>53,837</u>

The notes included on pages 21 to 30 form part of these financial statements.

Irish Emergency Alliance Company Limited by Guarantee

Notes to the Financial Statements

GENERAL INFORMATION

The financial statements comprising the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, Statement of Changes in Funds and Statement of Cash Flows and the related notes constitute the individual financial statements of Irish Emergency Alliance Company Limited by Guarantee for the financial year ended 31 December 2022.

Irish Emergency Alliance Company Limited by Guarantee is a company limited by guarantee, incorporated and registered in the Republic of Ireland (CRO number 632937). The Registered Office is 11 Harrington Street, Dublin 8, D08 EK7D, which is also the principal place of activities of the company.

The nature of the company's operations and its principal activities are set out in the Directors' Report.

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:

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.

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.

(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'.

(k) Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

(l) Impairments of assets, other than financial instruments, stocks and work in progress

At the end of each reporting period, the company assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the profit and loss account.

Where the circumstances causing an impairment of an asset other than goodwill no longer apply, then the impairment is reversed through the profit and loss account. An impairment loss recognised for goodwill is not reversed in subsequent periods.

The recoverable amount of tangible fixed assets, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell of the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Irish Emergency Alliance Company Limited by Guarantee

Notes to the Financial Statements (continued)

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 Company Limited by Guarantee
Notes to the Financial Statements (continued)

3. Incoming resources

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €
Donations and legacies:						
Membership fees	100,000	-	100,000	76,378	-	76,378
Charitable activities:						
Appeal income	289,011	1,018,973	1,307,984	349	4,640	4,989
Total income	389,011	1,018,973	1,407,984	76,727	4,640	81,367

4. Charitable activities

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €
Direct programme expenditure	-	928,192	928,192	-	46,500	46,500
Support to members	65,828	-	65,828	59,432	-	59,432
Support costs (note 6.1)	38,109	-	38,109	27,432	-	27,432
Total	103,937	928,192	1,032,129	86,864	46,500	133,364

5. Raising funds

	Unrestricted 2022 €	Restricted 2022 €	Total 2022 €	Unrestricted 2021 €	Restricted 2021 €	Total 2021 €
Cost of generating funds	202,459	-	202,459	2,190	-	2,190
Support costs (note 6.1)	4,234	-	4,234	3,048	-	3,048
Total	206,693	-	206,693	5,238	-	5,238

6.1 Support costs

	Charitable Activities 2022 €	Raising Funds 2022 €	Total 2022 €	Charitable Activities 2021 €	Raising Funds 2021 €	Total 2021 €
Administration	32,574	3,619	36,193	24,167	2,685	26,852
Governance (note 6.2)	5,535	615	6,150	3,265	363	3,628
Total	38,109	4,234	42,343	27,432	3,048	30,480

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 Company Limited by Guarantee Notes to the Financial Statements (continued)

6.2 Analysis of governance costs

	Total 2022 €	Total 2021 €
Statutory audit fee	6,150	3,628
Total	6,150	3,628

The statutory audit fee includes VAT at 23%. 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:

	Total 2022 €	Total 2021 €
Depreciation	12,391	7,979
Statutory audit fee	6,150	3,628

8. Employees

The Irish Emergency Alliance currently has no employees. Self Help Africa employs Brian Casey who is seconded to the Irish Emergency Alliance as Executive Director.

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 2022.

Irish Emergency Alliance Company Limited by Guarantee
Notes to the Financial Statements (continued)

9. Fixed Assets

Cost	Website & software €	Total €
At 1 January 2022	33,183	33,183
Additions during the year	4,788	4,788
At 31 December 2022	<u>37,971</u>	<u>37,971</u>
Depreciation		
At 1 January 2022	16,743	16,743
Depreciation charge during the year	12,391	12,391
At 31 December 2022	<u>29,134</u>	<u>29,134</u>
Net book value		
At 31 December 2022	<u>8,837</u>	<u>8,837</u>
At 31 December 2021	<u>16,440</u>	<u>16,440</u>
10. Debtors: amounts due within one year		
	Total 2022 €	Total 2021 €
Trade debtors	-	-
Prepayments	4,481	4,426
Accrued income	-	-
Other debtors	-	-
Total	<u>4,481</u>	<u>4,426</u>

Irish Emergency Alliance Company Limited by Guarantee
Notes to the Financial Statements (continued)

11. Creditors: amounts falling due within one year

	Total 2022 €	Total 2021 €
Trade creditors	-	7,080
Accruals	32,788	29,427
Total	32,788	36,507

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

	Total 2022 €	Total 2021 €
Net income/(expenditure) for the reporting period	169,162	(57,235)
<i>Adjustments for:</i>		
Depreciation	12,391	7,979
(Increase)/decrease in debtors	(55)	45,721
(Decrease)/increase in creditors	(3,719)	17,037
Net cash inflow from operating activities	177,779	13,502

13. Restricted Funds

	Opening balance €	Incoming resources €	Outgoing expenditure €	Transfers €	Other gains/ losses €	Closing balance €
Appeal Funds:						
Coronavirus Appeal	326	-	-	(326)	-	-
Ukraine Crisis Appeal	-	756,365	(730,052)	326	-	26,639
East Africa Hunger Crisis Appeal	-	262,608	(198,140)	-	-	64,468
Total Restricted Funds	326	1,018,973	(928,192)	-	-	91,107

Irish Emergency Alliance Company Limited by Guarantee
Notes to the Financial Statements (continued)

14. Unrestricted Funds

	Opening balance	Incoming resources	Expenditure	Transfers	Other gains/ losses	Closing balance
	€	€	€	€	€	€
Operational reserve	37,870	389,011	(310,630)	-	-	116,251
Total unrestricted funds	37,870	389,011	(310,630)	-	-	116,251

13. Related party transactions

The directors disclosed on page 10 include executives of all member agencies. The member agencies made donations of €100,000 (2021: €76,378).

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 2022.

15. Approval of financial statements

The financial statements were approved by the board of directors 19th July 2023.