

**Irish Emergency Alliance Company Limited by Guarantee
Directors' Report and Financial Statements
Financial Period Ended 31 December 2019**



Contents

	Page
Chair's Statement	3
About the Irish Emergency Alliance	4
Directors and Other Information	5
Directors' (Trustees') Report	6
Independent Auditors' Report	14
Statement of Financial Activities	17
Balance Sheet	18
Statement of Changes in Funds	19
Statement of Cash flows	20
Notes to the Financial Statements	21 - 29

Chair's Statement

It is my great pleasure, as chairperson of the Irish Emergency Alliance (IEA), to be part of Ireland's first joint appeals initiative. The IEA brings together a number of leading international humanitarian relief organisations to raise funds which will enable us to respond more efficiently to overseas emergencies. The motto of the IEA is 'saving more lives together' which summarises exactly what we are trying to do. By working together, our members aim to make more efficient use of the money raised to deliver immediate impact – saving lives, alleviating suffering, and rebuilding communities.

We live in a world which is experiencing incomprehensible humanitarian suffering and need. This is further exacerbated by the Covid-19 pandemic, which has shown even the most developed countries are vulnerable to suffering, illness, and mortality. While the world's media naturally focusses on this, there is still an estimated 168 million people on our planet in need life-saving humanitarian assistance and protection – and this number will continue to grow until climate change and the root causes of conflict are better addressed. An unprecedented 70.8 million people around the globe have been forced from their homes. Among them are nearly 25.9 million refugees, over half of whom are children. Almost one in every eight people on our planet, approximately 821 million, are hungry and food insecure. Our members are committed to working together to help address these alarming statistics. Collectively, we have programmes in 90 different countries across the globe giving our alliance a very significant presence to respond quickly to emergencies with life-saving interventions.

We know from our market research that the Irish public are in favour of emergency relief organisations working together in response to international humanitarian disasters. Approximately 80% of people noted that they would rather support an alliance of disaster relief agencies as opposed to the efforts of individual organisations, emphasising the clear advantages of reduced administrative and fundraising costs. Regardless of this, we will not take for granted the public's willingness to support our alliance, particularly in response to complex, protracted and unforgotten crises. We also play an important role in communicating that message to the public and demonstrating the difference humanitarian aid can make to the lives of the most vulnerable.

Since forming the IEA over two years ago, we have worked very hard to develop the best systems, tools, and procedures which will support our objectives and the excellent live-saving programmes implemented by our members. 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.

The IEA's new strategic plan has just been adopted (May 2020) and 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 work hard to deliver on all of 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.

As we become operational, I would like to take this opportunity to thank all our external stakeholders who have supported us in establishing the IEA and preparing us for our first appeal. I have had the honour of serving on a Board of extraordinary people who have all given generously of their time and expertise. We have received a lot of support from many staff of our member agencies who have worked tirelessly on behalf of our alliance.

I am confident in the future of the IEA and look forward to putting our hard work into practice so that together, we will save more lives of our world's most vulnerable people.

Helen Keogh

Chairperson of Irish Emergency Alliance

24 June 2020

About the Irish Emergency Alliance

Established in 2018, the Irish Emergency Alliance Company Limited by Guarantee (“IEA”), is an initiative of six Irish humanitarian agencies: ActionAid Ireland, Christian Aid Ireland, Plan International Ireland, Self Help Africa, Tearfund Ireland, 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 six members have extensive geographic reach and capacity, with offices in over 80 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

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.

Governance

Directors and Other Information

Directors

Paul O'Brien
Niall McLoughlin
Kieran Garry
Helen Keogh
Siobhan McGee
Alan Moore
Rosamond Bennett
David Dalton
Sharan Kelly

Secretary and Registered Office

Alan Moore
11 Harrington Street
Dublin 8
D08 EK7D

Company Registered Number: 632937

Revenue Commissioners Charity Number: 20203848

Registered Charity Number: CHY22307

Independent Auditors

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
Marine House
Clanwilliam Place
Dublin 2
D02 FY24

Bankers

Bank of Ireland
39 St. Stephens Green
Dublin 2
D02 HF62

Directors' (Trustees') Report

The directors present herewith the Annual Report and audited financial statements for the 18-month period ended 31 December 2019 (Financial Year 2019, or FY19). The Directors confirm that the financial statements of the company comply with the current statutory requirement of the companies 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 initially six 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 nine directors, the representative from each of the six member agencies plus three independent directors. It has one board committee, four functioning working groups, a part-time Appeals Director, and documented policies which guide its work.

Staff and volunteers

The Irish Emergency Alliance employs no direct staff. It is fortunate to benefit from the resources existing within its six founding member agencies, as well as a part-time consultant. The value of service provided by volunteers has not been included in these accounts.

Financial Review

The financial outcome for FY19 is set-out in the 'Statement of Financial Activities' on page 17.

Income

IEA income for the period to 31 December was €87,000. All income related to donations from member agencies towards the start-up costs of the organisation. All member agencies donated equally, and no monies were due from member agencies at year-end.

Expenditure

Total expenditure for the period was €54,889 made up as follows:

Key indicator	€	%
Charitable activities	38,196	69.6%
Raising funds	16,693	30.4%

Charitable activities

Expenditure on charitable activities in FY19 totalled €38,196. Charitable activities represent costs of direct support to member agencies. See note 5 to the financial statements for details.

Raising funds

Expenditure on raising funds in FY19 totalled €16,693. Raising funds represent the costs incurred in the creation of fundraising materials, consultancy, and costs of advertising. See note 6 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 7 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 six member agencies, and has limited operational costs. The Reserves Policy is based on a number of criteria and calculations:

- a. Planned future deficits (if any) – the current 2020 budget is forecasting a small operating surplus; and
- b. Funding of working capital – it is our policy to hold at least three month's working capital in reserves.

Under this policy, reserves are expected to be in the range of €5,000 to €10,000. Any reserves above or below this operating level 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 2019, our reserves were **€32,111**, which is €20,000 above the top of our reserves range. This is mainly due to the receipt of funds from member agencies in advance of planned expenditure, primarily investment in the IEA website, which will be completed in early 2020.

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. As of May 2020, 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.

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 Appeals Director and delegates a range of day-to-day decision-making powers to them. These delegated powers are reviewed annually by the board.

The board meets monthly, 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 2019, there were nine 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 is due to take place 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 period and the number of meetings s/he attended:

Attendance of board directors in FY19

Name		Attended
Helen Keogh (Chairperson)	Independent	9/9
Rosamond Bennett	Christian Aid Ireland	7/9
David Dalton	Self-Help Africa	7/9
Kieran Garry	Independent	6/9
*Sharan Kelly	Tearfund Ireland	2/9
Donal Maher	Plan International Ireland	2/2
Siobhan McGee	Action Aid Ireland	8/9
Niall McLoughlin	World Vision Ireland	7/9
Alan Moore	Independent	5/9
Paul O'Brien	Plan International Ireland	11/11
Dualta Roughneen	Plan International Ireland	1/2

**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.

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 Appeals Director attend meetings by invitation.

Name	Attended
Alan Moore	2/2
*Sharan Kelly	0/2
<i>*see note on page 10</i>	

There are also four working groups:

Executive Working Group

This group 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 Working Group is made up of four directors: Rosamond Bennett, Sharan Kelly, Siobhan McGee, and Paul O'Brien.

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 four 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 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

Alan Moore (*Company Secretary*)

Independent Director

Appointed 17 April 2019

Kieran Garry

Independent Director

Appointed 17 April 2019

Rosamond Bennett

Christian Aid Ireland – Chief Executive

Appointed 17 April 2019

David Dalton

Self-Help Africa – Executive Director

Appointed 17 April 2019

***Sharan Kelly**

Tearfund Ireland – Chief Executive

Appointed 17 April 2019

**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.*

Donal Maher

Plan International Ireland – Chief Operating Officer

Appointed 28 August 2018; resigned 17 April 2019

Siobhan McGee

Action Aid Ireland – Chief Executive

Appointed 17 April 2019

Niall McLoughlin

World Vision Ireland – Chief Executive

Appointed 17 April 2019

Paul O'Brien

Plan International Ireland – Chief Executive

Appointed 28 August 2018

Dualta Roughneen

Plan International Ireland – Head of Programmes

Appointed 28 August 2018; resigned 17 April 2019

At the first AGM in April 2019, all three original directors, Donal Maher, Paul O'Brien, and Dualta Roughneen, retired from office. Paul O'Brien offered himself up for re-election and was duly reappointed.

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.

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 the Companies Act 2014 and generally accepted accounting practice in Ireland, including FRS 102 the "Financial Reporting Standard applicable in the UK and Republic of Ireland", and with the Accounting and Reporting by charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with FRS 102 (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 at the financial year end, and of the surplus or deficit of the company for the financial period and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- state whether applicable Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and accounting estimates that are reasonable and prudent; 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 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.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2014.

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 period ended 31 December 2019, 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

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

Irish Emergency Alliance has continued to operate during this period and has not seen a significant effect on its activities as a result of the virus.

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 2019.

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.

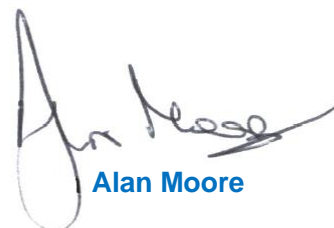
Auditors

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



Paul O'Brien



Alan Moore

24th June 2020

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

Period ended 31 December 2019

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Irish Emergency Alliance Company Limited by Guarantee for the period from incorporation 28 August 2018 to 31 December 2019, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Funds, the statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable Irish law and accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company's affairs as at 31 December 2019 and of its net movement in funds for the period 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 in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The 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 material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or 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). 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:



Neil Davitt

for and on behalf of

Crowe Ireland

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

Date: **24th June 2020**

Irish Emergency Alliance CLG

Statement of Financial Activities Financial Period Ended 31 December 2019

	Notes	Unrestricted funds €	Restricted funds €	Total for 18- month period to 31 December 2019 €
Income and endowments from:				
Donations and legacies	4	87,000	-	87,000
		<hr/>	<hr/>	<hr/>
Total income		87,000	-	87,000
		<hr/>	<hr/>	<hr/>
Expenditure on:				
Charitable activities	5	38,196	-	38,196
Raising funds	6	16,693	-	16,693
		<hr/>	<hr/>	<hr/>
Total expenditure		54,889	-	54,889
		<hr/>	<hr/>	<hr/>
Net income		32,111	-	32,111
		<hr/>	<hr/>	<hr/>
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		32,111	-	32,111
		<hr/>	<hr/>	<hr/>

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 29 form an integral part of these financial statements.

Irish Emergency Alliance CLG

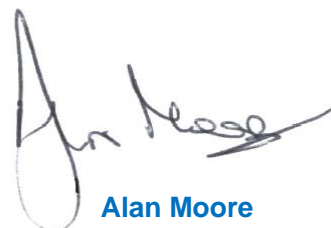
Balance Sheet

As at 31 December 2019

	Notes	2019 €
Fixed assets		
Tangible assets	10	16,547
Current assets		
Debtors	11	371
Cash at bank and in hand		39,087
		<hr/>
Creditors: amounts falling due within one year	12	(23,894)
		<hr/>
Net current assets		15,564
		<hr/>
Total assets less current liabilities		32,111
		<hr/>
The funds of the charity:		
Unrestricted funds		32,111
		<hr/>
Total charity funds		32,111
		<hr/>

On behalf of the board


Paul O'Brien


Alan Moore

24th June 2020

The notes included on pages 21 to 29 form an integral part of these financial statements.

Irish Emergency Alliance CLG

Statement of Changes in Funds

Financial Period Ended 31 December 2019

	Unrestricted funds €	Restricted funds €	Total €
Opening balance	-	-	-
Net income	32,111	-	32,111
	<hr/>	<hr/>	<hr/>
Balance at 31 December 2019	32,111	-	32,111
	<hr/>	<hr/>	<hr/>

Irish Emergency Alliance CLG

Statement of Cash flows

Financial Period Ended 31 December 2019

	Notes	2019 €
Cash flows from operating activities		
Net cash inflow / (outflow) from operating activities	13	58,487
Cash flows from investing activities		
Purchase of fixed assets	10	(19,400)
Net cash used in investing activities		<u>(19,400)</u>
Change in cash and cash equivalents in reporting period		<u>39,087</u>
Cash and cash equivalents at the beginning of the reporting period		-
Cash and cash equivalents at the end of the reporting period		<u>39,087</u>

Irish Emergency Alliance CLG

Notes to the Financial Statements

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. Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with the 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 (FRS 102) - (Charities SORP (FRS 102)), and the Companies Act 2014.

2. Summary of significant accounting policies

The significant accounting policies used in the preparation of the company financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

The significant accounting policies adopted by the Company are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the 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 (FRS 102) - (Charities SORP (FRS 102)), and the Companies Act 2014.

Irish Emergency Alliance meets the definition of a public benefit entity under FRS 102.

(b) Income

Incoming resources are recognised by inclusion in the statement of financial activities only when Irish Emergency Alliance is legally entitled to the income, the amounts involved can be measured with sufficient reliability, and it is probable that the income will be received.

(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.

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

(d) Funds

All transactions of the organisation have been recorded and reported as income into or expenditure from funds which are designated as "restricted" or "unrestricted".

Income is treated as restricted where the donor has specified that it may only be used for a particular purpose or where it has been raised for a particular purpose. All other income is treated as unrestricted. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or the terms under which it was raised. All other expenditure is treated as unrestricted.

(e) Accounting convention

The financial statements are prepared under the historical cost convention.

(f) Income tax

The company has been granted charitable tax exemption by the Revenue Commissioners and is recognised as a charity under Section 207 of the Tax Consolidation Act 1997, registered number CHY 22307.

(g) Financial instruments

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account any financial instruments. As at 31 December 2019 there were none.

(i) *Financial assets*

Basic financial assets, including trade and other debtors and cash and cash equivalents are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

At the end of each financial year financial assets are assessed for objective evidence of impairment. If there is objective evidence that a financial asset is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

Therefore, known bad debts are written off and a specific provision is made for those, the collection of which is considered doubtful.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

(ii) *Financial liabilities*

Basic financial liabilities, including trade and other creditors, bank loans and loans from fellow group companies are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

(h) Fixed assets

Fixed assets are stated at cost less depreciation. Depreciation is calculated on a straight-line basis by reference to the expected useful lives of the assets concerned. The depreciation for website costs is calculated at a rate of 33%.

(i) Debtors

Short-term debtors are measured at transaction price, less any impairment.

(j) 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.

(k) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Creditors

Short-term creditors are measured at the transaction price.

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

(m) 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 period 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 period-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'.

(n) Reserves policy

Unrestricted funds are general funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The use of each restricted fund is set out in the notes to the financial statements.

(o) Pensions

The company does not operate a pension scheme as it has no employees.

3. Critical accounting judgments and 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 2 (c).

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

4. Incoming resources

	Unrestricted funds €	Restricted funds €	Total €
Income from donations and legacies			
Donations from founding member agencies	87,000	-	87,000
	<hr/>	<hr/>	<hr/>
Total	87,000	-	87,000
	<hr/>	<hr/>	<hr/>

5. Charitable activities

	Unrestricted funds €	Restricted funds €	Total €
Goal 1: support to member agencies	31,250	-	31,250
Support costs (note 7.1)	6,946	-	6,946
	<hr/>	<hr/>	<hr/>
Total	38,196	-	38,196
	<hr/>	<hr/>	<hr/>

6. Raising funds

	Unrestricted funds €	Restricted funds €	Total €
Cost of generating donations and legacies	15,921	-	15,921
Support costs (note 7.1)	772	-	772
	<hr/>	<hr/>	<hr/>
Total	16,693	-	16,693
	<hr/>	<hr/>	<hr/>

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

7.1 Support costs

	Charitable Activities €	Fund raising €	Total €
Finance, HR, and ICT	2,798	311	3,109
Governance (see note 7.2)	4,148	461	4,609
Total	6,946	772	7,718

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.

7.2 Analysis of governance costs

	Total €
Statutory audit fee	3,628
Strategic management and board costs	981
Total	4,609

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

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

8. Other information

	Total €
The net income for the period is stated after charging the following items:	
Depreciation	2,853
Audit of entity financial statements	3,628
	<hr/>

9. 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 2019.

10. Fixed Assets

	Website and software €	Total €
Cost		
At beginning of period	-	
Additions in period	19,400	19,400
	<hr/>	<hr/>
At 31 December 2019	19,400	19,400
	<hr/>	<hr/>
Depreciation		
At beginning of period	-	-
Depreciation charge for period	2,853	2,853
	<hr/>	<hr/>
At 31 December 2019	2,853	2,853
	<hr/>	<hr/>
Net book value		
At 31 December 2019	16,547	16,547
	<hr/>	<hr/>

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

11. Debtors

	Total €
Prepayments	371
Total	371

All amounts included within debtors fall due within one year.

12. Creditors: amounts falling due within one year

	Total €
Trade creditors	20,121
Accruals	3,629
Total	23,750

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

13. Net cash flow from operating activities

	Total €
Net income for the reporting period	32,111
<i>Adjustments for:</i>	
Depreciation	2,853
(Increase) in debtors	(371)
Increase in creditors	23,894
Net cash inflow from operating activities	58,487

Irish Emergency Alliance CLG

Notes to the Financial Statements (continued)

14. Related party transactions

The directors disclosed on page 10 include executives of all member agencies. The member agencies made donations of €87,000 during the period to the charity.

15. Operating leases

Irish Emergency Alliance had no lease payments during the reporting period, and has no future lease payments under non-cancellable operating leases at 31 December 2019.

16. Post balance sheet events

The Directors note the significant impact of the Coronavirus outbreak in Ireland, and around the world. The directors have reviewed the impact of this on the company's working practices. Based on knowledge to hand, the Directors consider that while there are significant risks to be managed, the company expects to survive this period of uncertainty and has the financial resources to do so.

At the time of approving the financial statements, there is uncertainty regarding how the balance sheet may be impacted based on events since the year end and as a result an estimate of its financial effect cannot be made.

17. Approval of financial statements

The financial statements were approved by the board of directors on **24 June 2020**.