

**Irish Emergency Alliance Company Limited by Guarantee  
Directors' Report and Financial Statements  
Year Ended 31 December 2024**

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## Irish Emergency Alliance Company Limited by Guarantee

### Chair's Statement

As the Chairperson of the Irish Emergency Alliance, I am honoured to lead this remarkable Alliance that unites seven of Ireland's leading international humanitarian relief organisations. Together, we strive to raise funds and provide critical support during acute emergencies to some of the most vulnerable and impoverished communities on our planet. In a world facing unprecedented challenges, the Irish Emergency Alliance has demonstrated the power of collective action to make a significant impact.

The year 2024 has seen continued and escalating humanitarian needs across the globe with over 300 million people relying on life-saving support from local and international humanitarian actors for their very existence. Looking ahead into 2025, the picture is set to deteriorate further fuelled by protracted and increasingly violent conflicts, violations of international humanitarian law which devastates the lives of civilians, while the global climate crisis continues to wreak havoc for millions. Millions of people are caught in the crossfire of ongoing wars, such as those in the Middle East, Ukraine, Yemen, Sudan and Syria, which have resulted in devastating loss of life, destruction of infrastructure and the forced migration of entire populations. In addition, climate change is exacerbating food and water insecurity, with droughts, floods, and storms disproportionately affecting vulnerable communities, particularly in the Global South. Access to basic healthcare, education, and clean water remains out of reach for millions, and the economic impact of these crises further deepens inequality.

In November 2023, following the escalation of conflict in Gaza, the Irish Emergency Alliance launched a Middle East crisis appeal. As many organisations faced continuous obstacles to get the urgently needed aid into the Gaza Strip after nearly a year of this humanitarian crisis, we collectively launched our fifth joint appeal. Our member agencies—ActionAid, Christian Aid, Plan International, Tearfund Ireland, Trócaire, and World Vision—launched the Gaza Lebanon Appeal on 24<sup>th</sup> September in remembrance of the one-year anniversary of the escalation of this horrific war. We are extremely grateful for the huge support and generosity we received from the Irish public which enabled our members to continue providing urgent humanitarian assistance to those desperately in need in Gaza, the West Bank, and Lebanon. As of February 2025, this crisis has seen over 45,000 Palestinians in Gaza killed, most of whom are women and children, and nearly 115,000 injured. Our member agencies and their partners are tirelessly working to provide food, clean water, medical care, and other essential services to those affected by the conflict.

During this appeal, we had the opportunity to meet with the Tánaiste and the Department of Foreign Affairs to discuss the continuous growth of the Irish Emergency Alliance and how we can collaborate with the government to provide more aid in emergency crises. This was on the back of a positive appearance in front of the Oireachtas Joint Committee for Foreign Affairs and Defence where we presented on the work of the Alliance. The Committee was supportive of a proposal for the Irish Government to support future appeals through matched funding. These discussions were productive and highlighted the potential for stronger partnerships to enhance our response capabilities and support for vulnerable populations.

I am deeply grateful to all our supporters who have donated so generously to our work. Your contributions have made a significant tangible difference in the lives of countless individuals and communities. I also extend my heartfelt thanks to our media and corporate partners, whose trust and collaboration has been instrumental to our success. The dedication and tireless efforts of our staff and member agencies continue to inspire me every day.

Looking ahead, the Irish Emergency Alliance is committed to growing and evolving to meet the demands from the ever-changing humanitarian landscape. We will continue to launch timely and effective appeals, strengthen our partnerships, and uphold the highest standards of good governance. Together, we will save more lives and provide hope to those who need it most.

Thank you for your unwavering support.



**Liz O'Donnell**

Chairperson of Irish Emergency Alliance

Dated: 21<sup>st</sup> June 2025

## 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 93 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 full 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 10 members (and four observers) of the EAA globally. The EAA website can be viewed here - [www.emergency-appeals-alliance.org](http://www.emergency-appeals-alliance.org)

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

## **Irish Emergency Alliance Company Limited by Guarantee Directors and Other Information**

### **Directors**

Liz O'Donnell  
Alan Moore  
Caoimhe de Barra  
Daryl Upsall  
Feargal O'Connell  
Gillian Barnett  
Gwen Dempsey  
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 2024 (Financial Year 2024, or FY24). 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:

*People facing emergencies are better supported by the collective action of Irish agencies.*

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

*To transform our capability to respond quickly and effectively when disaster strikes.*

Our organisational core values are:

*Solidarity* – We value an Ireland that stands shoulder to shoulder with people in crisis.

*Collective Action* – We value collaboration in the face of emergencies.

*Commitment* – We value timely and impactful action when disasters strike.

*Compassion* – We value empathy, care and the courage to take action.

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

### **Staff and volunteers**

The Irish Emergency Alliance employs only two direct staff members. It is fortunate to benefit from the resources existing within its seven member agencies, as well as one full-time Executive Director and a Fundraising & Communications Support Officer. The value of service provided by volunteers has not been included in these accounts.

## Financial Review

The financial outcome for FY24 is set-out in the 'Statement of Financial Activities' on page 18.

### Income

IEA income for the period to 31 December 2024 was €495,250 (2023 €816,558). €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 (€395,250) comes from donations received from the IEA's Gaza-Lebanon appeal (€219,120); general fundraising income (44,200); tax-efficient giving (45,026) and €96,157 was received from IEA member agencies towards appeal running costs.

### Expenditure

Total expenditure for the period was €504,847 (2023: €841,114) made up as follows:

Key indicator	€	%
Charitable activities - unrestricted	201,239	39.9%
Raising funds	95,971	19.0%
Direct programme activities	207,637	41.1%

#### *Charitable activities*

Expenditure on unrestricted charitable activities in FY24 totalled €201,239 (2023: €124,603). 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 FY24 totalled €95,971 (2023: €75,231). 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 FY24 totalled €207,637 (2023: €641,280). Direct programme activities represent the funds passed to the member agencies in relation to the appeals during 2024.

#### *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 2025 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.

As at 31 December 2024, our reserves were **€173,205** (2023: €182,202), which is €123,000 above the top of our desired reserves range and is reflective of our early stage of development. Of the reserves amount, €29,030 was restricted for specific purposes (2023: €26,800).

## 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, appeal forecasting and preparedness, 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 2024, there were twelve board directors (6 male and 6 female). The names and member agencies they represent are outlined on page 11.

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. This process was repeated in late 2022, early 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 FY24

Name		Attended
Liz O'Donnell	Independent	6/7
Feargal O'Connell	Self Help Africa	6/7
Gwen Dempsey	Trócaire	5/7
Rosamond Bennett	Christian Aid Ireland	7/7
Kieran Garry	Independent	6/7
Sean Copeland	Tearfund Ireland	7/7
Alan Moore	Independent	6/7
Gillian Barnett	World Vision Ireland	6/7
Paul O'Brien	Plan International Ireland	6/7
Caoimhe de Barra	Trócaire	5/7
Karol Balfe	ActionAid Ireland	7/7
Daryl Upsall	Independent	7/7

*\*see note on page 11*

Overall board attendance was approximately 88% during the year ending 2024.



## Committees of the board

There are three standing committees of the board, the Executive Committee, the Finance, Audit and Compliance Committee and the Fundraising Committee. All three 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.

<b>Name</b>	<b>Attended</b>
Rosamond Bennett (Chair)	10/11
Caoimhe de Barra	7/11
Gillian Barnett	10/11

### *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.

<b>Name</b>	<b>Attended</b>
Alan Moore	2/4
Rosamond Bennett	4/4
Sinéad Gray	3/4

### *Fundraising Committee*

This Committee was established in May 2024 to advise on the strategy and development of the IEA's fundraising activities and to monitor the impact of this work. This Committee fulfils an advisory, governance and supporting role:

- *Advisory:* the Committee provides advice to IEA Executive Director, Fundraising and Communications Support Officer and Fundraising Working Group Lead on strategic planning.
- *Governance:* the Committee oversees the implementation of the IEA's fundraising strategies in line with the Strategic Plan and reports on this to the Board.
- *Supporting:* the Committee supports the IEA Board in its implementation and oversight of fundraising activities and priorities.

The Fundraising Working Group Lead, the IEA Executive Director and the Fundraising and Communications Support Officer attend meetings by invitation.

<b>Name</b>	<b>Attended</b>
Daryl Upsall	4/4
Gillian Barnett	4/4
Gwen Dempsey	4/4

There are also four working groups:

### *Fundraising Working Group*

Chaired by Christian Aid Ireland and co-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, data management and digital marketing

*Communications Working Group*

Chaired by Trócaire and co-chaired by Christian Aid 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. It is also responsible for social media and website editorial, plus celebrity and ambassadorial management support.

*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, Audit and Compliance Committee meetings.

*Programmes Working Group*

Chaired by Tearfund 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:

**Alan Moore** (*Company Secretary*)

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*

**Feargal O'Connell**

Self Help Africa – Chief Executive Officer

*Appointed 22 May 2023*

**Gillian Barnett**

World Vision Ireland – Chief Executive Officer

*Appointed 19 January 2022*

**Gwen Dempsey**

Trócaire – Director of Ireland Programmes

*Appointed 19 July 2023*

**Karol Balfe**

Action Aid Ireland – Chief Executive Officer

*Appointed 23 August 2021*

**Kieran Garry**

Independent Director

*Appointed 17 April 2019*

**Liz O'Donnell** (*Chairperson*)

Independent Director

*Appointed 22 May 2023*

**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 fourth AGM on 29<sup>th</sup> May 2024, four directors offered themselves up for re-election and were duly reappointed – Kieran Garry; Paul O'Brien; Alan Moore; and Caoimhe de Barra.

## **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 last approved by the board in May 2024.

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 revised policy was approved by the board in November 2022.

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 revision to its Serious Incident Reporting Policy in May 2024 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 fully completed in May 2020 and the organisation has made an annual return to the Charities Regulator in July 2020 indicating the IEA was 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 and make an annual return to the Charities Regulator indicating same.

## Lobbying and Political contributions

There were no political contributions in the period ended 31 December 2024, 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 18.

## 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 2024.

### Disclosure of information to auditors

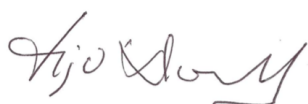
The directors in office at the time when this Directors' report is approved have confirmed that:

- 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



**Liz O'Donnell**

Dated: 21<sup>st</sup> June 2025



**Rosamond Bennett**

Dated: 21<sup>st</sup> June 2025



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

**Year ended 31 December 2024**

### **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 2024, 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 2024 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 2024**

**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 2024**

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:

A handwritten signature in black ink, appearing to read "Shaw McClung", enclosed in a rectangular box.

**Shaw McClung**

for and on behalf of

**Crowe Ireland**

Chartered Accountants and Statutory Audit Firm  
40 Mespil Road  
Dublin 4

Dated: **25 June 2025**

**Irish Emergency Alliance Company Limited by Guarantee**  
**Statement of Financial Activities**

**Year Ended 31 December 2024**

	Unrestricted 2024	Restricted 2024 €	Total 2024 €	Unrestricted 2023 €	Restricted 2023 €	Total 2023 €
<b>€</b>						
<b>Income and endowments:</b>						
Donations and legacies	100,000	-	100,000	100,000	-	100,000
Charitable activities	176,130	219,120	395,250	139,585	576,973	716,558
<b>Total income</b> (note 3)	<b>276,130</b>	<b>219,120</b>	<b>495,250</b>	<b>239,585</b>	<b>576,973</b>	<b>816,558</b>
<b>Expenditure on:</b>						
Charitable activities (note 4)	201,239	207,637	408,876	124,603	641,280	765,883
Raising funds (note 5)	95,971	-	95,971	75,231	-	75,231
<b>Total expenditure</b>	<b>297,210</b>	<b>207,637</b>	<b>504,847</b>	<b>199,834</b>	<b>641,280</b>	<b>841,114</b>
<b>Reconciliation of funds:</b>						
Net income/expenditure	(21,080)	11,483	(9,597)	39,751	(64,307)	(24,556)
Transfer between funds	9,253	(9,253)	-	-	-	-
Total funds brought forward	156,002	26,800	182,802	116,251	91,107	207,358
<b>Total funds carried forward</b>	<b>144,175</b>	<b>29,030</b>	<b>173,205</b>	<b>156,002</b>	<b>26,800</b>	<b>182,802</b>

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 22 to 31 form part of these financial statements.

## Irish Emergency Alliance Company Limited by Guarantee Balance Sheet

As at 31 December 2024

	Notes	Total 2024 €	Total 2023 €
<b>Fixed assets</b>			
Tangible assets	9	0	4,944
<b>Current assets</b>			
Debtors: amounts falling due within one year	10	4,548	4,517
Cash at bank and in hand		261,184	211,348
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	11	(92,527)	(38,007)
<b>Net current assets</b>		<b>173,205</b>	<b>177,858</b>
<b>Total assets less current liabilities</b>		<b>173,205</b>	<b>182,802</b>
<b>The funds of the charity</b>			
Unrestricted funds	14	144,175	156,002
Restricted funds	13	29,030	26,800
<b>Total charity funds</b>		<b>173,205</b>	<b>182,802</b>

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



**Liz O'Donnell**

Dated: 21<sup>st</sup> June 2025



**Rosamond Bennett**

Dated: 21<sup>st</sup> June 2025

The notes included on pages 22 to 31 form part of these financial statements.

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

**Year ended 31 December 2024**

	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>Total €</b>
<b>Balance at 1 January 2023</b>	116,251	91,107	207,358
Net movements in funds for the period	39,751	(64,307)	(24,556)
<b>Balance at 31 December 2023</b>	<b><u>156,002</u></b>	<b><u>26,800</u></b>	<b><u>182,802</u></b>
 <b>Balance at 1 January 2024</b>	 <b>156,002</b>	 <b>26,800</b>	 <b>182,802</b>
Net movements in funds for the year	(21,080)	11,483	(9,597)
Transfer between Funds	9,253	(9,253)	-
<b>Balance at 31 December 2024</b>	<b><u>144,175</u></b>	<b><u>29,030</u></b>	<b><u>173,205</u></b>

The notes included on pages 22 to 31 form part of these financial statements.

# Irish Emergency Alliance Company Limited by Guarantee

## Statement of Cash flows

Year Ended 31 December 2024

	Notes	Total 2024 €	Total 2023 €
<b>Cash flows from operating activities:</b>			
Net cash (outflow)/inflow from operating activities	12	49,836	(15,480)
<b>Net cash (outflow)/inflow operating activities</b>		<b>49,836</b>	<b>(15,480)</b>
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		-	-
Adjustment to fixed assets		-	-
<b>Net cash (used in) investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash and cash equivalents:</b>			
Change in cash and cash equivalents		<b>49,836</b>	<b>(15,480)</b>
At the beginning of the reporting year		211,348	226,828
<b>At the end of the reporting year</b>		<b>261,184</b>	<b>211,348</b>

The notes included on pages 22 to 31 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, 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 2024.

Irish Emergency Alliance Company Limited By Guarantee is a company limited by guarantee (registered under Part 18 of the Companies Act 2014), 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 charity is a public benefit entity. 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 statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102"). The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK.

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. As permitted by the Companies Act 2014, the charity has varied the standard formats in that Act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and comply with Section 4.7, 10.6 and 15.2 of that SORP.

The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

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 income is 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 2024 €	Restricted 2024 €	Total 2024 €	Unrestricted 2023 €	Restricted 2023 €	Total 2023 €
Donations and legacies:						
Membership fees	100,000	-	100,000	100,000	-	100,000
Charitable activities:						
Appeal income	176,130	219,120	395,250	139,585	576,973	716,558
<b>Total income</b>	<b>276,130</b>	<b>219,120</b>	<b>495,250</b>	<b>239,585</b>	<b>576,973</b>	<b>816,558</b>

**4. Charitable activities**

	Unrestricted 2024 €	Restricted 2024 €	Total 2024 €	Unrestricted 2023 €	Restricted 2023 €	Total 2023 €
Direct programme expenditure		207,637	207,637	-	641,280	641,280
Support to members	141,288	-	141,288	83,697	-	83,697
Support costs (note 6.1)	59,951	-	59,951	40,906	-	40,906
<b>Total</b>	<b>201,239</b>	<b>207,637</b>	<b>408,876</b>	<b>124,603</b>	<b>641,280</b>	<b>765,883</b>

**5. Raising funds**

	Unrestricted 2024 €	Restricted 2024 €	Total 2024 €	Unrestricted 2023 €	Restricted 2023 €	Total 2023 €
Cost of generating funds	89,310	-	89,310	70,686	-	70,686
Support costs (note 6.1)	6,661	-	6,661	4,545	-	4,545
<b>Total</b>	<b>95,971</b>	<b>-</b>	<b>95,971</b>	<b>75,231</b>	<b>-</b>	<b>75,231</b>

**6.1 Support costs**

	Charitable Activities 2024 €	Raising Funds 2024 €	Total 2024 €	Charitable Activities 2023 €	Raising Funds 2023 €	Total 2023 €
Administration	54,101	6,011	60,112	35,361	3,929	39,290
Governance (note 6.2)	5,850	650	6,500	5,545	616	6,161
<b>Total</b>	<b>59,951</b>	<b>6,661</b>	<b>66,612</b>	<b>40,906</b>	<b>4,545</b>	<b>45,451</b>

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

## Irish Emergency Alliance Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### 6.2 Analysis of governance costs

	<b>Total 2024 €</b>	<b>Total 2023 €</b>
Statutory audit fee	6,335	6,161
<b>Total</b>	<b>6,335</b>	<b>6,161</b>

The statutory audit fee includes VAT at 23%. In each of the current and comparative financial years, our auditors provided an external audit service only and were not involved in the preparation of the financial statements.

#### 7. Other information

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

	<b>Total 2024 €</b>	<b>Total 2023 €</b>
Depreciation	4,944	3,893
Statutory audit fee	6,335	6,161

#### 8. Employees

The Irish Emergency Alliance currently has no employees. Self Help Africa employs the Executive Director and Fundraising & Communications Officer who are seconded to the Irish Emergency Alliance.

##### *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 2024.

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

**9. Fixed Assets**

<b>Cost</b>	<b>Website &amp; software €</b>	<b>Total €</b>
At 1 January 2024	37,972	37,972
Additions during the year	-	-
<b>At 31 December 2024</b>	<b>37,972</b>	<b>37,972</b>
<b>Depreciation</b>		
At 1 January 2024	33,028	33,028
Depreciation charge during the year	4,944	4,944
<b>At 31 December 2024</b>	<b>37,972</b>	<b>37,972</b>
<b>Net book value</b>		
At 31 December 2024	<b>0</b>	<b>0</b>
At 31 December 2023	4,944	4,944
<b>10. Debtors: amounts due within one year</b>		
	<b>Total 2024 €</b>	<b>Total 2023 €</b>
Prepayments	4,548	4,517
<b>Total</b>	<b>4,548</b>	<b>4,517</b>

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

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

	<b>Total 2024 €</b>	<b>Total 2023 €</b>
Accruals	92,527	38,007
<b>Total</b>	<b>92,527</b>	<b>38,007</b>

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

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

	<b>Total 2024 €</b>	<b>Total 2023 €</b>
Net income/(expenditure) for the reporting period	(9,597)	(24,556)
<i>Adjustments for:</i>		
Depreciation	4,944	3,893
(Increase) in debtors	(31)	(36)
Increase/(decrease) in creditors	54,520	5,219
<b>Net cash inflow from operating activities</b>	<b>49,836</b>	<b>(15,480)</b>

**13. Restricted Funds**

	<b>Opening balance €</b>	<b>Incoming resources €</b>	<b>Outgoing expenditure €</b>	<b>Transfers €</b>	<b>Other gains/ losses €</b>	<b>Closing balance €</b>
<b>Appeal Funds:</b>						
Gaza	26,800	219,120	(207,637)	(9,253)	-	29,030
<b>Total Restricted Funds</b>	<b>26,800</b>	<b>219,120</b>	<b>(207,637)</b>	<b>(9,253)</b>	<b>-</b>	<b>29,030</b>

## 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	156,002	276,130	(297,210)	9,253	-	144,175
<b>Total unrestricted funds</b>	<b>156,002</b>	<b>276,130</b>	<b>(297,210)</b>	<b>9,253</b>	<b>-</b>	<b>144,175</b>

#### 15. Related party transactions

The directors disclosed on page 11 include executives of all member agencies. The member agencies made donations of €100,000 (2023: €100,000).

#### 16. 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 2024.

#### 17. Company status

The company is limited by guarantee and consequently does not have a share capital. Every Member undertakes to contribute to the assets of the company in the event of the company being wound up while he or she is a Member or within one year after he or she ceases to be a Member, for payment of the debts and liabilities of the company contracted before he or she ceases to be a Member and the costs, charges and expenses of winding up and the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding €1.

#### 18. Post Balance Sheet Events

There have been no significant events affecting the company since the financial year end.

#### 19. Capital Commitments

The company had no material capital commitments at the financial year ended 31 December 2024.

#### 20. Going concern

Having completed an assessment of the ability of the company to continue as a going concern for a period of 12 months from the date of approval of the financial statements, no material uncertainties were identified.

#### 21. Controlling party

There is no ultimate controlling party.

#### 22. Approval of financial statements

The financial statements were approved by the board of directors on 21<sup>st</sup> June 2025.