

**CARE ALLIANCE IRELAND**  
**(A COMPANY LIMITED BY GUARANTEE**  
**AND NOT HAVING A SHARE CAPITAL)**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2009**

**CARE ALLIANCE IRELAND**  
**TABLE OF CONTENTS**

	PAGE
DIRECTORS AND OTHER INFORMATION	2
DIRECTORS REPORT	3- 4
AUDITORS REPORT	5
PROFIT AND LOSS ACCOUNT	6
BALANCE SHEET	7
NOTES ON THE FINANCIAL STATEMENTS	8- 10

## DIRECTORS AND OTHER INFORMATION

### DIRECTORS

Sally- Anne Back (resigned 01/09/09)  
Geraldine Clarke  
Colum Conway  
Geraldine Fennell  
Frank Goodwin  
Jean Iris Day  
Mary Healy (resigned 01/01/09)  
Anne Kavanagh  
Catherine Keogh  
Paula Lane  
Marie Lynch  
Rose O'Sullivan  
Robin Webster

### SECRETARY

Liam O'Sullivan

### BANKERS

AIB  
Capel Street  
Dublin 2

### ACCOUNTANTS

BMOL Partners  
19 Herbert Street  
Dublin 2

### REGISTERED OFFICE

Coleraine House  
Coleraine Street  
Dublin 7  
Ireland

### REGISTERED CHARITY

CHY No 14644

### CRO

461315

## **DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2009**

The directors submit their report and accounts for the year ended 31 December 2009.

### **The Objects of the Principal entity**

To provide for the relief of poverty and distress through the provision of support, education, training, research and dissemination of information to family carers and family carer organisations throughout Ireland.

### **Review of the future developments of the company's activities**

Throughout the period under review Care Alliance Ireland continued to work closely and successfully with the voluntary and state sectors in supporting family carers and specifically with the organisations who support family carers.

### **Results for the period and state of affairs at 31 December 2009**

The financial statements for the period ended 31 December 2009 are set out on pages 6 to 10. The surplus on ordinary activities amounted to €17,354 (2008: €6,652). The net assets of the charity at the 31 December 2009 amounted to €24,006 (2008: €6,652).

The Directors transferred €24,000 from the fund account to a contingency reserve. This reserve is a provision for any future unexpected events that may arise.

### **Employees welfare**

The safety, health and welfare of the employees of the company are always the concern of the directors. The company is committed to complying with the provisions of the Safety, Health and Welfare at Work Act, 1989. A safety statement is being prepared in accordance with the requirements of the Act and will be issued in due course.

### **Directors**

Mary Healy resigned as a director on 1<sup>st</sup> January 2009 and Sally Ann Back resigned as a director on 1<sup>st</sup> September 2009 in accordance with the Company's Articles of Association. The directors remain in office in accordance with the Company's Articles of Association

### **Statement of directors responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and 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 responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2009. 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.

**CARE ALLIANCE IRELAND**


**DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2009 (continued)**

**Auditors**

BMOL Partners have expressed their willingness to continue in office in accordance with Section 160(2) of the Companies Act, 1963.

**On behalf of the Board:**

  
Director

  
Director

Date: 30/03/2010

# **B M O L PARTNERS**

19 Herbert Street, Dublin 2  
Telephone 01-662 2704 Facsimile 01-662 701

## **AUDITORS REPORT TO THE MEMBERS OF CARE ALLIANCE IRELAND**

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

We have audited the financial statements on pages 6 to 10 which have been prepared under the historical cost convention and on the basis of the accounting policies set out on page 8.

### **Respective responsibilities of directors and auditors**

As described on page 3, the company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

### **Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

### **Opinion**

In our opinion, the financial statements give a true and fair view of the state of the company's affairs at 31 December 2009 and of the profit for the period ended and have been properly prepared in accordance with the provisions of the Companies Acts, 1963 to 2009.

We have obtained all the information and explanations we considered necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion, the information given in the Directors Report on pages 3 and 4 is consistent with the financial statements.

---

### **REGISTERED AUDITORS**

**Date:**

Enda J. Bannon A.I.T.I Angus Donohoe B.A .F.C.A Niall A. McHugh B. Comm. F.C.A Joe O'Leary B. Comm F.C.C.A

**CARE ALLIANCE IRELAND**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2009**

	Note	Year ended 31 December 2009 €	3 Months ended 31 December 2008 €
Income	1	152,647	41,859
Administrative expenses	2	(135,035)	(35,182)
Interest payable and similar charges	3	(258)	(25)
Surplus on ordinary activities before taxation		<u>17,354</u>	<u>6,652</u>
Tax on surplus on ordinary activities	5	-	-
Surplus on ordinary activities after taxation		<u>17,354</u>	<u>6,652</u>
Surplus brought forward at 1 January		6,652	-
Transfer to Contingency Fund		(24,000)	
Surplus carried forward at 31 December 2009		<u><u>6</u></u>	<u><u>6,652</u></u>

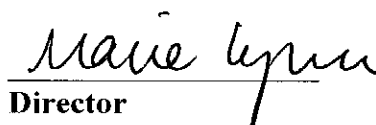
There were no gains or losses other than those recognised in the profit and loss account above.

The accompanying notes form an integral part of this statement.

**On behalf of the Board**



**Director**




**Director**

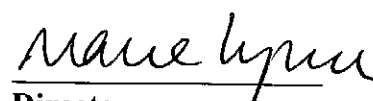
**Date:** 30/03/2010

**CARE ALLIANCE IRELAND**  
**BALANCE SHEET AS AT 31 DECEMBER 2009**

	Note	31 December 2009 €	31 December 2008 €
<b>Fixed assets</b>			
Tangible Assets	6	1,326	826
<b>Current assets</b>			
Cash at Bank		50,388	18,913
		<u>50,388</u>	<u>18,913</u>
<b>Creditors</b> (amounts falling due within one period)	7	(27,708)	(13,087)
<b>Net current assets</b>		<u>22,680</u>	<u>5,826</u>
<b>Total assets less current liabilities</b>		<u>24,006</u>	<u>6,652</u>
<b>Financed by</b>			
Surplus fund account	8	6	6,652
Contingency Fund	9	24,000	-
		<u>24,006</u>	<u>6,652</u>

**On behalf of the Board:**

  
**Director**

  
**Director**

**Date:** 30/03/2010



**CARE ALLIANCE IRELAND  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2009**

**1. Accounting policies**

The principal accounting policies adopted by the company in preparing its financial statements are as follows:

**(a) Accounting convention**

The financial statements are prepared under the historical cost convention.

**(b) Turnover**

Turnover comprises total income of the charity.

**(c) Fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write down the cost of the fixed assets less their residual value over their expected useful lives at the following annual rates:

Furniture & fittings	20% - straight line
Computer equipment	25% - straight line
Office Equipment	20% - straight line

**(d) Accounting period**

The financial statements cover the period from 1 January 2009 to 31 December 2009 and comparative figure cover the 3 months from 1 October 2008 to 31 December 2008.

**(e) Pre- Incorporation surplus**

Pre-incorporation surplus arises from surplus assets transferred from Care Alliance Ireland unincorporated to Care Alliance Ireland incorporated on the 1 October 2008.

	Year ended 31 December 2009	3 Months ended 31 December 2008
<b>2. Operating expenses relating to continuing operations</b>	€	€
Net operating activities: Administration expenses	135,035	35,181
	=====	=====
<b>3. Interest payable and similar charges</b>	2009	2008
	€	€
On current account	258	25
	=====	=====
<b>4. Employees and remuneration</b>	2009	2008
The staff costs are comprised of:		€
Wages and salaries	81,692	26,799
	=====	=====

**5. Tax on surplus on ordinary activities**

The company, being a registered charity, is exempt from corporation tax.

**CARE ALLIANCE IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2009 (CONTINUED)**

<b>6. Tangible fixed assets</b>	Furniture & Fittings	Computer equipment	Office equipment	Total
<b>Cost</b>	€	€	€	€
As at 1 January 2009	896	406	50	1,352
Additions	-	1,038	-	1,038
As at 31 December 2009	<u>896</u>	<u>1,444</u>	<u>50</u>	<u>2,390</u>
<b>Depreciation</b>				
As at 1 January 2009	70	406	50	526
Charge for year	278	260	-	538
Disposal				
As at 31 December 2009	<u>348</u>	<u>666</u>	<u>50</u>	<u>1,064</u>
<b>Net book value</b>				
As at 31 December 2009	<u>548</u>	<u>778</u>	<u>-</u>	<u>1,326</u>
As at 31 December 2008	<u>826</u>	<u>-</u>	<u>-</u>	<u>826</u>

<b>7. Creditors</b> (amounts falling due within one year)	31 December 2009	31 December 2008
	€	€
Trade creditors & accruals	2,433	1,636
Restricted funds	21,000	6,007
Payroll taxes	4,275	5,444
	<u>27,708</u>	<u>13,087</u>

<b>8. Reconciliation of movement in fund account</b>	Year ended 31 December 2009	3 Months ended 31 December 2008
	€	€
Surplus for the financial year	17,354	6,652
Net increase in shareholders' funds	<u>17,354</u>	<u>6,652</u>
Reserves brought forward	6,652	-
Transfer to Contingency Fund	(24,000)	-
Closing surplus fund account	<u>24,006</u>	<u>6,652</u>

**CARE ALLIANCE IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**PERIOD ENDED 31 DECEMBER 2008**

**9. Contingency Fund**

	31 December 2009	31 December 2008
	€	€
Opening balance	-	-
Transfer from Fund Account	24,000	-
Transfer to Fund Account	-	-
Net increase in shareholders' funds	24,000	-
Closing surplus fund account	24,006	6,652

**10. Approval of financial statements**

The financial statements were approved by the board on

*March 26<sup>th</sup> 2010*

**CARE ALLIANCE IRELAND**

**DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2009**

	Year ended 31 December 2009	3 Months ended 31 December 2008	
	€	€	€
<b>Income</b>			
Grants – Pobal funding	6,008	-	
Grants – Pobail funding	89,280	25,253	
HSE core funding	27,392	6,848	
Department of health & children	14,555	5,000	
Carers week	7,300		
Grants – Citizens information board	2,500	-	
Seminars & conferences	2,408	-	
Grundtvig partnership	1,200	-	
Membership fees	1,116	175	
Interest received	371	616	
Eurocarers	321	-	
Donations and sponsorship	196	-	
Pre incorporated surplus		3,967	
	152,647		41,859
<b>Less: expenditure</b>			
<b>Finance</b>			
Audit and Accountancy	3,125	510	
Payroll Expenses	401	-	
Bank Charges	258	25	
	3,784		535
<b>Staffing and development</b>			
Wages and Salaries	81,692	26,799	
Staff Development	2,290	750	
Pensions	838	895	
Depreciation	537	526	
Consultancy Fees	400	-	
	85,757		28,970
<b>Administration and overhead</b>			
Meeting & Travel	6,188	924	
Rent	5,049	1,238	
Telephone	3,750	626	
Office Supplies	1,611	1,096	
Postage & Couriers	1,152	345	
Subscriptions	838	-	
Insurance	585	-	
ICT Equipment & Maintenance	351	162	
Sundry Expenses	324	104	
Office Maintenance	29	-	
Legal Expenses	7	-	
	19,884		4,495

**CARE ALLIANCE IRELAND**

**DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2009(continued)**

	Year Ended 31 December 2009	3 Months ended 31 December 2008
	€	€
<b>Projects</b>		
Seminars & Conferences	5,657	-
Carers Week	5,524	200
Training Grant	4,855	-
Newsletters	2,811	-
HR Programme	2,391	756
Gruntvig	922	-
Website Cost	541	251
Publication	207	-
Eurocarers	125	-
	<u>23,033</u>	<u>1,207</u>
<b>Research</b>		
Research Project	2,156	-
Research & Evaluation	679	-
	<u>2,835</u>	<u>-</u>
Total Expenditure	<u>135,293</u>	<u>35,207</u>
Net surplus	<u>17,354</u>	<u>6,652</u>