

Care Alliance Ireland

**A Company Limited by Guarantee
and not having a Share Capital**

Directors' Report and Financial Statements

for the year ended 31 December 2013

**84, Northumberland Road
Ballsbridge
Dublin 4**

**Duignan Carthy O'Neill
Chartered Accountants
Registered Auditors**

Care Alliance Ireland

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Care Alliance Ireland

1. Legal and Administration Details

BOARD OF DIRECTORS

Geraldine Clarke
Colm Conway (*Resigned 12 March 2013*)
Avril Dooley
Clare Duffy (*Appointed 22 March 2013*)
Geraldine Fennell (*Deceased 28 June 2014*)
Frank Goodwin (*Resigned 12 March 2013*)
Anne Kavanagh
Nora Kirrane
Paula Lane
Marie Lynch (Treasurer)
Dermot Maguire
Gerard McCaffrey (Chair)
Kevin O'Boyle (*Resigned 23 May 2013*)
Fergus O'Rourke (*Appointed 7 February 2014*)
Robin Webster

SECRETARY AND REGISTERED OFFICE

Avril Dooley (*Appointed 29 January 2013*)
Liam O'Sullivan (*Resigned 29 January 2013*)

Care Alliance Ireland
Coleraine House
Coleraine Street
Dublin 7

EXECUTIVE DIRECTOR

Liam O'Sullivan

BOARD COMMITTEE

Dermot Maguire (Audit and Risk Committee/ Chair)
Marie Lynch (Audit and Risk Committee)

COMPANY REGISTRATION NUMBER

461315

CHARITY REGISTRATION NUMBER

CHY 14644

AUDITORS

Duignan Carthy O'Neill
Chartered Accountants
Registered Auditors
84, Northumberland Road
Dublin 4

PRINCIPAL BANKERS

Allied Irish Bank
Capel Street
Dublin 2

**2. Directors' Report
for the year ended 31 December 2013**

The Directors present their annual report together with the audited financial statements of Care Alliance Ireland for the year ended 31 December 2013. The Directors confirm that the annual report and financial statements comply with the current statutory requirements, the requirements of our governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 (updated 2008).

2.1 Objectives, activities, achievements and performance

The main objective of Care Alliance Ireland as set out in its Memorandum of Association is 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.

The Memorandum of Association also sets out a number of supporting objectives which are used to attain our main objective and any income generated from the achievement of its supporting objectives can only be applied for the main objective. The supporting objectives are:

- To ensure that the role of Family Carers is fully recognised and valued by society in Ireland.
- To enhance the quality of life for Family Carers. We achieve this by supporting our charitable member organisations in their direct work with Family Carers through the provision of information, developing research and policy in the field, sharing resources, and instigating opportunities for collaboration.

2.2 Achievements and performance in 2013 in meeting objectives

Care Alliance Ireland is the National Network of Voluntary Organisations supporting Family Carers. Our vision is that the role of Family Carers is fully recognised and valued by society in Ireland. Care Alliance exists to enhance the quality of life for Family Carers. There are approximately 274,000 Family Carers in the Republic of Ireland. Family Carer support is provided by a number of organisations, including those dedicated solely to carer support and others who support carers as part of their response to individuals with specific conditions. We work with our 98 member organisations and other agencies to support them in their work with Family Carers. Our legitimacy derives from our membership base which includes all the carer organisations and virtually all the disease/disability-specific organisations currently providing services to Ireland's Family Carers. Our membership is comprised of large and small, regional and national, organisations.

2013 was a successful year for Care Alliance Ireland. Our activities and annual work plan are informed by our Strategic Plan (2009–2013), and during 2013, we continued to successfully implement our Strategic Plan, as resources allowed.

A work plan is prepared annually and approved by the board. All major KPIs were met or exceeded in 2013.

Key events in 2013 were the launch of an overview report *Family Caring in Ireland* in May, a highly successful seventh National Carers Week in June, a membership development initiative in the autumn and declaring full compliance with the Governance Code in November.

We now report on how we achieved our objectives, with reference to our priorities as outlined in our 2009–2013 Strategic Plan.

**2. Directors' Report
for the year ended 31 December 2013**

Research and policy objectives

To inform service provision through the development of applied evidence, policies and position statements, based on ongoing qualitative and quantitative research

Since the May 2013 publication of the updated *Family Caring in Ireland*, there have been in excess of 900 downloads of the report from our website www.carealliance.ie. We have been successful in an application for funding to disseminate the report even further in hard copy format.

Our involvement in an EU project around Young Adult Carers continued in 2013, with plans in 2014 for the development of a booklet for practitioners, together with a comprehensive website.

We made three submissions during 2013, namely a pre-budget submission, a submission on End of Life Care and a submission on the Review of the Mobility Allowance and Motorised Transport Grant. We also prepared a position paper on Carers Assessments.

The most popular downloads from our website in 2013 were (in order) research reports, newsletters, Directory of Support Services, Life After Care Booklet, and a list of skills acquired through caring.

To resource and influence the Family Carer research agenda

We continue to lead the sector in considering and addressing research gaps. We have ongoing contact with senior academics regarding their Family Carer research proposals and projects (for example, on elder abuse and carer stress). We also continue to participate on the Consultative Group of the National Centre for the Protection of Older People, which meets twice yearly. Our Family Carer Research Group will continue to meet as the need arises. We provided ongoing support to two TCD research projects regarding Family Carer research (dementia and intellectual disability related).

Public relations and membership objectives

To run one event per year that generates publicity and media interest

Now a significant entry in the calendars of organisations supporting Family Carers, the seventh National Carers Week, which took place from 10 to 16 June, exceeded our expectations. Events took place in every county. New developments in 2013 year included an expansion of the schools competition; a further survey of Family Carers and contact with occupational health departments in 50 of Ireland's biggest companies. Sponsorship by EBS allowed us to have a week-long presence on 20 local and national radio stations with an ad/voiceover featuring weather presenter Nuala Carey that reached in excess of two million listeners. The www.carersweek.ie website received 8,445 visitors and 5,393 unique users over the same period, representing 80% and 78% increases respectively on 2012 figures. We also developed a significant social media campaign. Our Facebook page received over 4,300 'likes', and in the run-up to the week, became the second most 'talked about' page within the NGO sector in Ireland. Four e-zines highlighting different elements of the week were also sent to stakeholders. The objectives for the week were: to raise awareness of Family Carers in our community; to deliver events for Family Carers throughout the country; and to engage with Family Carers not yet availing of carer support services. Based on stakeholder feedback, we have succeeded in meeting these objectives.

A full review of the seventh National Carers Week was undertaken and we were successful in a funding application for the project for 2014.

To increase group membership in a sectorally representative way

Following a membership development initiative, 12 new applications for membership were approved. New members are: St Michael's House, Cork Mental Health Housing Association, Cobh Family Resource Centre/Cobh Carers Group, Cairdeas/Kilmovee Family Resource Centre, Carlow Day Care Centre, Laura Lynn, WALK, Tabor Lodge Addiction

**2. Directors' Report
for the year ended 31 December 2013**

and Housing Services, Rotunda Hospital, Bryson Care West, Windmill Therapeutic Training Unit and Enable Ireland. Our membership currently stands at 98, including key intellectual disability organisations and nearly all of the significant condition-specific organisations.

To develop networking opportunities with other alliances

We engage in ongoing collaborative work with Boardmatch Ireland, the Carmichael Centre for Voluntary Groups, the Disability Federation of Ireland and the Wheel.

Information provision and knowledge exchange objectives

To disseminate up-to-date and relevant information in a timely and accessible manner to stakeholders

We continue to assist researchers, students, the media and the general public with queries in relation Family Carers, both via email and telephone. We receive occasional calls from individual Family Carers, and we advise and redirect as appropriate. All 98 member organisations and over 450 other organisations and individuals involved in supporting Family Carers received regular communications from us, primarily in electronic format, on issues relating to support, practice, policy and research. Our database of contacts continues to grow.

Three editions of our newsletter were distributed and they remain available on our website. The number of unique users of the Care Alliance website in 2013 (7,291) represents an increase of 18% on 2012 levels (6,184). We are also increasingly using LinkedIn as a way of communicating with key stakeholders (as well as Facebook for National Carers Week).

To develop the capacity to participate in international fora

We are an active member organisation of Eurocarers and respond regularly to invitations for contributions to submissions to various EU institutions. In September we were co-applicants to the EU Commission Progress bid, as part of Eurocarers. The bid was successful and we look forward to being active participants in this project into the future. Internationally, we have maintained and further developed relationships with the International Association of Caregiver Organisations (IACO), the National Alliance for Caregiving, the US Family Caregiver Alliance, Carers UK and the Carers Trust, as well as a number of other national carers' organisations in various European countries.

To identify and disseminate best practice using a range of methods including emerging technologies, tool kits, models and on-line fora

Following collaboration with MS Ireland, an online tool for carers of people with MS was launched as part of National Carers Week. We also worked closely with the HSE and others in their progression of the Single Assessment Tool and, in particular, the creation of a Carer Assessment supplement to the InterRAI. We also undertook regular reviews of new Family Carer research, policy and practice resources internationally and disseminated these as appropriate.

Collaboration objectives

To facilitate synergy between voluntary and statutory groups who support Family Carers, through consensus building and the development of best practice models

We continued to work closely with organisations on a number of initiatives, including with a number of member organisations in their attempts to develop a cohesive voice for not-for-profit home care providers, and we continue to provide secretarial support for this group.

Care Alliance Ireland

2. Directors' Report
for the year ended 31 December 2013

To facilitate a collaborative approach to driving the community and voluntary sector Family Carers' Agenda

Progress was slow during 2013 in respect of the implementation of the 2012 National Carers Strategy.

In 2013, we continued to work in partnership with relevant infrastructural support organisations in the sector such as the Wheel, Boardmatch, and the Disability Federation of Ireland. In December we facilitated a meeting with relevant NGOs, in advance of the Department of Social Protection annual consultation meeting with carer organisations.

2013 in Images

carersweek National Carers Week
June 10th - 16th 2013

THE ALZHEIMER SOCIETY OF IRELAND
Bri
Care Alliance Ireland
THE CARERS ASSOCIATION
dfi
THE IRISH HOSPICE FOUNDATION
MS Ireland
Caring for Carers
Parkinsons.ie

Celebrating Ireland's Family Carers

www.carersweek.ie
Find Us www.facebook.com/nationalcarersweek

supported by **EBS**



Launch of *Family Caring in Ireland* report, May 2013

Banner for seventh National Carers Week

Care Alliance Ireland

**2. Directors' Report
for the year ended 31 December 2013**



Clare Duffy, appointed director, March 12th 2013



Nuala Carey, launching National Carers Week, June 10th 2013



Together for Young Adult Carers (ToYAC), EU project, meets in Dublin in May 2013

**2. Directors' Report
for the year ended 31 December 2013**



Nuala Carey and children at the photoshoot for National Carers Week, May 2013



International Alliance of Caregiving Organisations (IACO), Inaugural Meeting, May 2013

2013 in Figures

- 150 - Number of events for Family Carers as part of National Carers Week 10–16 June
- 904 - Downloads of *Caring in Ireland* publication
- 4,305 - National Carers Week Facebook followers
- 7,291 - Number of unique users of our website (up 18% on 2012)
- 6 - Number of meetings of the Board of Directors
- 12 - New member organisations who joined Care Alliance in 2013

Care Alliance Ireland

2. Directors' Report for the year ended 31 December 2013

2013 by Dates

- 11 February - First planning meeting for seventh National Carers Week.
- 22 May - Inaugural meeting of the International Alliance of Caregiving Organisations
- 23 May - AGM and launch of Family Caring in Ireland report
- 10–16 June - National Carers Week
- 19 November - Board of Directors declares the organisation to be in full compliance with the Code of Governance

2013 by Feedback

Below is a selection of comments and feedback from members and allied organisations that have interacted with Care Alliance Ireland in 2013.

"Newsletter was brilliant – well done guys" (Manager, Not-for-profit Home Care Provider)

"Excellent submission. Makes me proud to be part of your organisation" (Senior Social Worker, Palliative Care Provider)

"Many thanks indeed for the trouble you went to researching this information for me. It is of great benefit." (Family Carer, on providing information about Carers Allowance)

"Thank you kindly, I've shared with some of my Canadian colleagues!" (Senior Policy Advisor, Canada, on a new carer assessment resource for practitioners)

"Many thanks for sending on the link to the resource below" (Project Manager, Head Injury Organisation)

"I really enjoy our meetings and get a lot from them. It's great to get the updates etc. from you. Thanks for taking the time to come to the office" (CEO, member organisation, on the value of meeting up).

2013 by Quotes

"Care Alliance Ireland is a small organisation headed by an Executive Director. Our financial accounts, detailing our Executive Director's salary, are audited annually and posted on our website. We do not engage in the practice of "top-up" salaries. Care Alliance Ireland has always recognised that best-practice governance standards are central to engendering the trust of our members, funders and other stakeholders. That is why we have been one of the first charities in Ireland to sign up to the Governance Code for Community and Voluntary Organisations and encourage our member organisations to do the same."

(December 8th 2013, Gerry McCaffrey, Chairperson, responds to media coverage of poor governance standards in some charities.)

"A survey of 250 Family Carers undertaken as part of the week found that over 90% said that other family members are the most important source of support to them. Other important supports are health care professionals and voluntary agencies. The responses to this survey demonstrate that while providing care can be an enriching and rewarding experience, this is not always the case. Caring can be a major source of burden and stress, particularly where unrealistic expectations are placed on individuals or when support is absent. Ultimately, the findings reiterate the importance of providing adequate supports at a time when the 19% cut to the respite care grant looms large for Family

**2. Directors' Report
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Carers across Ireland. This week we should focus on doing something for those that contribute so much to Irish society. Whether you just call in, make them a meal, offer your help and support or if they are far away give them a call to say 'you are doing something really important', there is a huge value in simply saying 'thank-you'."

(Liam O'Sullivan, Executive Director, Care Alliance Ireland. As part of press release for National Carers Week, June 2013.)

2.3 Financial Review

The results for the year as set out on page 17 show net operating surplus of €668 for 2013 (2012 – deficit €219).

Our organisation's income for 2013 was €115,003 and our expenditure was €114,335. The results were broadly in keeping with the budget approved by the directors at the January 2013 board meeting.

Statutory funding to the organisation continued to reduce, for a fifth successive year. We have experienced cuts in the annual HSE grant agreement, which decreased by a further 5% to €23,975 in 2013. Funding from the Department of the Environment, Community and Local Government under the National Organisations Support Grant Scheme has been cut from €45,000 in 2012 to €42,390 in 2013. There have been notable increases in other sources of income during 2013, namely membership fees, investment income, EU projects, National Carers Week and consultancy income. We continue to seek ways to diversify our income streams. Our two biggest funders in 2013 were the Department of the Environment, Community and Local Government (37%) and the Health Service Executive (21%). Other income in 2013 included National Lottery grants, Carers Week sponsorship from EBS, income for an EU Young Adult Carers project, membership fees, and deposit interest. On the expenditure side, wages and contracted administrative support were the biggest outlays (44%), followed by project expenditure (26%) and rent (5%).

Challenges remain as the sector continues to experience reductions in statutory income, as well as in philanthropic and public donations.

Policies and procedures were reviewed and updated throughout the year, and the Board appointed a director as Company Secretary in January 2013.

2.3.1 Risk Management

The Board recognises and regularly reviews the major risks to which we could be exposed. We consider risk not only in terms of safety and security of staff but equally in terms of financial, operational, reputational, governance and other risks that might affect our ability to deliver a quality service for our stakeholders and the public benefit. The Directors are satisfied that policies and procedures are in place to mitigate exposure to major risks. In 2013, a Risk Register was developed.

2.3.2 Reserves Policy

The Board of Directors has set a reserves policy that requires that reserves be maintained at a minimum of four months' expenditure based on the previous year's audited accounts. Care Alliance had reserves of €35,309 at 31 December 2013 and this was sufficient to meet the four months' expenditure requirements of its reserves policy.

2.3.3 Investment Policy

The Board's policy is to keep all surplus cash in short-term deposits providing a market rate of interest.

**2. Directors' Report
for the year ended 31 December 2013**

2.4 Future Developments

Our 2014–2017 strategic plan has been developed following extensive consultation with key stakeholders. The resources available for its implementation will directly influence the scope and reach of the plan.

The plan seeks to prioritise the following areas of action;

- Providing a united voice for, and strengthening the impact and relevance of, Family Caring organisations in Ireland.
- Providing up-to-date, relevant information to our members in a timely and accessible manner.
- Supporting primary and applied research on Family Caring and the role of Family Carers.
- Building the profile and raising awareness of Care Alliance Ireland.
- Ensuring we have the capacity and resources to progress strategic priorities.
- Supporting member organisations and international alliances.

2.5 Structure, Governance and Management

We are registered as a charitable company limited by guarantee. In the event of Care Alliance being wound up, the liability in respect of the guarantee is limited to €1 per member. Care Alliance is constituted under a Memorandum and Articles of Association and is a registered charity (No. 14644). Care Alliance's goals and approaches are guided by its charitable objectives as laid out in these documents.

The Board of Directors, elected and co-opted under the terms of the Articles of Association, has overall responsibility for strategic development, in close liaison with the Executive Director. Dr Gerry McCaffrey is the Board Chairperson, Marie Lynch is the Board Treasurer and Avril Dooley is the Company Secretary. Liam O'Sullivan, the Executive Director, manages the operations. The Board is responsible for providing leadership, setting strategy and ensuring control. It comprises eleven non-executive Directors. The Board's Directors are drawn from diverse backgrounds in business, not-for-profit organisations and professions. They bring to Board deliberations the significant business and decision-making skills developed in their respective fields, together with a broad range of experience and views. The role of Chairperson and Executive Director are separate. The Directors are committed to maintaining the highest standard of corporate governance and they believe that this is a key element in ensuring the proper operation of Care Alliance's activities. At its November 2013 meeting, the Board formally adopted the Governance Code for Community, Voluntary and Charitable Organisations. In line with the compliance requirements of the Governance Code the Directors wish to make the following confirming statement:

"We comply with the Governance Code for Community, Voluntary and Charitable Organisations in Ireland. We confirm that a review of our organisation's compliance with the principles in the Code was conducted in November 2013. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies as needing to be addressed."

There is clear division of responsibility, with the Board retaining control of major decisions under a formal schedule of matters reserved to the Board for decision, while the Executive Director is responsible for devising strategy and policy within the authority delegated to him by the Board. Care Alliance has a comprehensive process for reporting management information to the Board. The Board meets regularly, as required, and met six times during 2013. On appointment, Directors receive a formal induction programme and are provided with comprehensive briefing documents designed to familiarise them with Care Alliance's operations, management and governance structures. All Directors are appointed for a six year term and a proportion offer themselves for re-election at the AGM annually by rotation.

Care Alliance Ireland

2. Directors' Report for the year ended 31 December 2013

Clare Duffy, who has the relevant experience and skills to strengthen the Board, was identified and co-opted by the Board in March 2013. At the AGM, held in May 2013, she was elected to the Board by the members.

Board Attendance Rates 2013

Name	Jan	March	May	July	Sept	Nov	Total Attended in 2013	Attendance Rate
Gerard McCaffrey	1	1	1	1	1	1	6/6	100%
Marie Lynch	1	1	1	1	0	1	5/6	83%
Ann Kavanagh	1	1	0	1	1	1	5/6	83%
Geraldine Clarke	1	1	1	1	1	1	6/6	100%
Robin Webster	0	0	0	0	0	1	1/6	17%
Frank Goodwin (Resigned March 12 th 2013)	0	-	-	-	-	-	0/1	0%
Geraldine Fennell	1	0	0	1	1	0	3/6	50%
Paula Lane	0	0	1	0	0	0	1/6	17%
Avril Dooley	1	1	1	0	1	1	5/6	83%
Nora Kirrane	1	0	1	1	1	1	5/6	83%
Kevin O'Boyle (Resigned May 23 rd 2013)	1	0	-	-	-	-	1/2	50%
Dermot Maguire	1	1	1	1	1	1	6/6	100%
Clare Duffy (Appointed March 12 th 2013)	-	1	1	1	1	1	5/5	100%

Board sub-committees are established for good governance practice. We have one board sub-committee, namely the Audit and Risk Committee. The role of the Audit and Risk Committee is to oversee the efficient financial and risk management of Care Alliance including the raising, collection, investment, borrowing and outlay of all monies required (including fundraising). The duties of the Audit and Risk Committee are approved by the Board. The committee met twice in 2013 and envisages taking a more active role in 2014.

**2. Directors' Report
for the year ended 31 December 2013**

2.6 Directors' Responsibilities Statement

The Directors (who are also Directors of Care Alliance Ireland for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and Irish/UK Accounting Standards (Irish/UK Generally Accepted Accounting Practice).

Company and charity 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to;
- Presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Acts, 1963–2013. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Provision of Information to Independent Auditor

Each of the persons who is a director at the time when this Directors' Report is approved has confirmed that:

- As far as that Director is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- That the Directors have taken all the steps that ought to have been taken as Directors in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Declaration of Interests

All members of the Board declare relevant interests on an annual basis. At the beginning of each board meeting, all directors are invited to declare any conflicts of interests in respect of agenda items.

Thanks

We are very grateful to all our donors for their continued and new support. The following organisations and supporters provided grants and/or contracts that contributed to our success in the last year: the Department of the Environment Community and Local Government, the Health Service Executive, EBS, the National Lottery, the European Commission. We also thank the Carmichael Centre for their continued support and specifically for the provision of mentoring and shared premises.

**2. Directors' Report
for the year ended 31 December 2013**

Independent Auditor

BMOL Partners resigned as auditors during the year and Duignan Carthy O'Neill were appointed to fill the vacancy in accordance with the provisions section 160(2) of the Companies Act 1963. The Directors will propose a motion re-appointing the auditor at a meeting of the Directors.

This report was approved by the Directors on:

**Marie Lynch
Director**

**Dermot Maguire
Director**

Date: 12 August 2014

Independent Auditors' Report to the members of Care Alliance Ireland

We have audited the financial statements of Care Alliance Ireland for the year ended 31 December 2013 on pages 17 to 26, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. These financial statements have been prepared under the accounting policies set out on page 20 - 21. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement the directors are responsible for the preparation of financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). These standards require us to comply with the Auditing Practice Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion

In our opinion, the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its surplus for the year then ended: and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

Matters on which we are required to report by the Companies Acts 1963 to 2013

- We have obtained all the information and explanations which we consider 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 is consistent with the financial statements.

**Independent Auditors' Report to the members of
Care Alliance Ireland Continued.....**

Matters on which we are required to report by exception

We have nothing to report in respect of the provision in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

**84, Northumberland Road
Dublin 4
Ireland**

Date: 19 August 2014

**Liam McQuaid
for and on behalf of
Duignan Carthy O'Neill
Chartered Accountants
Registered Auditors**

Care Alliance Ireland

**Statement of Financial Activities
for the year ended 31 December 2013**

Income and Expenditure

Incoming Resources		Restricted Funds 2013 €	Unrestricted Funds 2013 €	Designated Funds 2013 €	Total Funds 2013 €	Total Funds 2012 €
	Notes					
Corporation & Grant Funding	1.6	66,365	-	-	66,365	70,238
Membership Fees		-	1,750	-	1,750	1,275
Projects	1.6	40,651	-	-	40,651	18,502
Other Income		4,050	-	-	4,050	76
Total Incoming Resources		<u>111,066</u>	<u>1,750</u>	<u>-</u>	<u>112,816</u>	<u>90,091</u>
Resources Expended						
Projects	2	35,957	-	-	35,957	20,148
Depreciation		-	469	-	469	469
Legal, Professional, Administration & Employment Costs	2	73,541	2,768	-	76,309	69,001
Research & Evaluation		1,600	-	-	1,600	1,800
Total Resources Expended		<u>(111,098)</u>	<u>(3,237)</u>	<u>-</u>	<u>(114,335)</u>	<u>(91,418)</u>
Surplus/(Deficit) on ordinary activities before interest		(32)	(1,487)	-	(1,519)	(1,327)
Interest receivable and similar income		-	2,187	-	2,187	1,108
Surplus/(Deficit) for the year	3	<u>(32)</u>	<u>700</u>	<u>-</u>	<u>668</u>	<u>(219)</u>
Surplus/(Deficit) retained for the year	11	<u>(32)</u>	<u>700</u>	<u>-</u>	<u>668</u>	<u>(219)</u>

All activities are in respect of continuing operations.

There are no recognised gains or losses other than the results for the above two financial years.

The financial statements were approved by the Board of Directors on 12 August 2014 and signed on its behalf by:

Marie Lynch
Director

Dermot Maguire
Director

Care Alliance Ireland

A Company Limited by Guarantee and not having a Share Capital

**Balance Sheet
as at 31 December 2013**

	Notes	2013 €	2012 €
Fixed Assets			
Tangible assets	6	371	840
Current Assets			
Debtors	7	-	3,405
Cash at bank and in hand	8	51,517	77,687
		51,517	81,092
Creditors: amounts falling due within one year	9	(16,579)	(47,291)
Net Current Assets		34,938	33,801
Total Assets Less Current Liabilities		35,309	34,641
Capital and Reserves			
Contingency Fund	10	24,000	24,000
Accumulated Funds	10	11,309	10,641
Funds	11	35,309	34,641

The financial statements were approved by the Board of Directors on 12 August 2014 and signed on its behalf by:

Marie Lynch
Director

Dermot Maguire
Director

Care Alliance Ireland

**Cash Flow Statement
for the year ended 31 December 2013**

	2013	2012
	€	€
Reconciliation of operating Surplus/ (Deficit) to net cash (outflow)/ inflow from charitable activities		
Operating Surplus/(Deficit)	668	(219)
Depreciation	469	469
Decrease/(Increase) in debtors	3,405	(3,199)
(Decrease)/ Increase in creditors	(30,712)	33,973
Net cash (outflow)/ inflow from charitable activities	<u>(26,170)</u>	<u>31,024</u>
 Cash Flow Statement		
(Decrease)/ Increase in cash in the year	<u>(26,170)</u>	<u>31,024</u>
 Reconciliation of net cash flow to movement in net debt (Note 14)		
(Decrease)/ Increase in cash in the year	(26,170)	31,024
Net funds at 1 January 2013	<u>77,687</u>	<u>46,663</u>
Net funds at 31 December 2013	<u>51,517</u>	<u>77,687</u>

Care Alliance Ireland

Notes to the Financial Statements for the year ended 31 December 2013

1. Accounting Policies

1.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013, and the Charities SORP (Amended 2008). Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by Chartered Accountants Ireland and issued by the Accounting Standards Board.

1.2. Tangible fixed assets and depreciation

All tangible fixed assets are recorded at historic cost.

Office Equipment	-	20% Straight Line
Computer Equipment	-	25% Straight Line
Furniture & Fittings	-	20% Straight Line

1.3. Reserves

Best practice requires that the company make a provision for a contingency fund. The Board of Directors has set a reserves policy which requires that reserves be maintained at a minimum of 4 month's expenditure based on the previous year's audited accounts.

1.4. Pensions

Pension benefits for employees are met by payments to staff's own individual pension fund.

The regular cost of providing retirement pensions and related benefits is charged to the Income and Expenditure account over the employees' service lives on the basis of a constant percentage of earnings. The assets of the fund are held separately from the company in independently administered funds.

1.5. Taxation

The company is exempt from taxation due to its charitable status.

Care Alliance Ireland

Notes to the Financial Statements for the year ended 31 December 2013

..... continued

1.6. Incoming Resources

Income represents the total of grants, donations and fundraising activities related to the year.

Income is received in cash by way of donations, gifts, grants and fund-raising events. Cash donations, gifts, and grants are included in full in the Statement of Financial Activities as soon as they are received. Cash collected from fund-raising events is included in the Statement of Financial Activities as soon as it is credited in the bank.

Bank interest received is included in the Statement of Financial Activities as soon as it is credited to the bank account.

Corporation & Grant Funding

	2013	2012
	€	€
HSE	23,975	25,238
Department of the Environment, Community & Local Government	42,390	45,000
	<u>66,365</u>	<u>70,238</u>

We have re-analysed prior year incorrect figures to reflect the correct allocation between restricted and unrestricted funds.

Projects

	2013	2012
	€	€
ToYAC	8,000	-
Carers Week	32,651	13,202
National Lottery/ Young Carers Seminar	-	3,800
Citizens Information Board	-	1,500
	<u>40,651</u>	<u>18,502</u>

Expenditure

All expenditure is charged in the period to which it relates.

Care Alliance Ireland

**Notes to the Financial Statements
for the year ended 31 December 2013**

..... continued

2. Resources Expended

Included in resources expended are wages, salaries and pension costs comprising:

This includes:	2013	2012
Project Expenditure	€	€
TOYAC Project	2,229	-
Carers Week	27,664	15,076
National Lottery / Young Carers	-	1,026
Newsletters	1,526	750
Seminars & Conferences	170	55
Publications	2,925	881
Computer Costs	1,443	2,360
Total Project Expenditure	<u>35,957</u>	<u>20,148</u>

Legal, Professional, Administration & Employment Costs

Wages & Salaries	43,601	34,384
Employer's PRSI Contributions	4,087	3,696
Staff Pension Costs	2,180	1,719
Clerical Support	-	10,170
Board Development & Governance	300	445
Meetings	1,443	2,964
Rent	5,665	5,665
Insurance	782	1,033
HR Partnership Programme	1,151	-
Printing, Postage & Stationery	2,910	919
Telephone & Fax	1,775	1,472
Unplanned Project Expenses	3,033	-
Travelling & Subsistence	963	-
Consultancy	400	274
Accountancy & Payroll Fees	2,684	2,342
Bank Charges	309	273
Staff Development	435	1,185
Sundry Expenses	859	335
Subscriptions	965	825
Total Legal, Professional, Administration & Employment Costs	<u>73,541</u>	<u>67,701</u>

3. Surplus/(Deficit) for the year

	2013	2012
	€	€
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible assets	469	469
Auditors' remuneration	2,768	1,300
	<u>2,768</u>	<u>1,300</u>

We have re-analysed prior year incorrect figures to reflect the correct amounts.

Care Alliance Ireland

Notes to the Financial Statements
for the year ended 31 December 2013

..... continued

4. Employees
Number of employees

The average monthly numbers of employees
(excluding the directors) during the year were:

	2013	2012
	Number	Number
All employees	<u>2</u>	<u>1</u>
Employment costs	2013	2012
	€	€
Wages and salaries	43,601	34,384
Social welfare costs	4,087	3,696
Pension costs (5% of salary)	2,180	1,719
Director's Expenses	-	32
	<u>49,868</u>	<u>39,831</u>

Director's salary for 2013 was €Nil (2012 : €Nil).

The Executive Director was paid a whole time equivalent salary of €56,942 (€34,384 based on a 3 day week in 2013) in 2013 and employer's pension contribution of 5% of salary. No other staff member was in receipt of a whole time equivalent salary in excess of €33,000 in 2013.

There were no employees whose salary was in excess of €70,000.

5. Pension costs

Pension benefits for employees are met by payments to staff's own individual pension fund. Pension costs amounted to €2,180 (2012 - €1,719). The assets of the fund are held separately from the company in independently administered funds.

Care Alliance Ireland

**Notes to the Financial Statements
for the year ended 31 December 2013**

..... continued

6. Tangible assets

	Fixtures, Furniture & Fittings	Office Equipment	Computer Equipment	Total
	€	€	€	€
Cost				
At 1 January 2013	896	89	2,252	3,237
Additions	-	-	-	-
At 31 December 2013	896	89	2,252	3,237
Depreciation				
At 1 January 2013	896	72	1,429	2,397
Charge for the year	-	8	461	469
At 31 December 2013	896	80	1,890	2,866
Net book values				
At 31 December 2013	-	9	362	371
At 31 December 2012	-	17	823	840

7. Debtors: amounts falling due within one year

	2013	2012
	€	€
Prepayments and accrued income	-	3,405
	-	3,405

8. Cash at Bank and in Hand

	2013	2012
	€	€
Current Account	4,271	47,636
Deposit Accounts	47,246	30,051
Petty Cash	-	-
	51,517	77,687

Care Alliance Ireland

**Notes to the Financial Statements
for the year ended 31 December 2013**

..... continued

9. Creditors: amounts falling due within one year	2013	2012
	€	€
Trade creditors	480	296
Other taxes and social security costs	2,901	2,607
Accruals & Deferred Income	13,198	44,388
	<u>16,579</u>	<u>47,291</u>
<i>Other taxes and social security costs include:</i>		
PAYE & PRSI	<u>2,901</u>	<u>2,607</u>

10. Reserves

The Board of Directors have set a reserves policy which requires that reserves be maintained at a minimum of 4 month's expenditure based on the previous year's audited accounts.

The Centre had reserves of €35,309 at 31 December 2013 and this was sufficient to meet the 4 month's expenditure requirements of it's reserve policy.

11. Reconciliation of movements in funds

	2013	2012
	€	€
Restricted Funds - Current Year	(32)	(7,102)
Unrestricted Funds - Current Year	700	6,883
	<u>668</u>	<u>(219)</u>
Surplus/(Deficit) for the year	34,641	10,860
Opening Funds brought forward	<u>35,309</u>	<u>34,641</u>

No allocation is available as between restricted and unrestricted funds for opening funds brought forward of €34,641.

12. Capital commitments

The company had no capital commitments at 31 December 2013.

13. Ultimate parent undertaking

The company is controlled by its Members and the Board of Directors.

Care Alliance Ireland

**Notes to the Financial Statements
for the year ended 31 December 2013**

..... continued

14. Analysis of changes in net funds

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	77,687	(26,170)	51,517
Net funds	<u>77,687</u>	<u>(26,170)</u>	<u>51,517</u>

15. Approval of financial statements

The financial statements were approved by the Board of Directors on 12 August 2014 and signed on its behalf by:

Marie Lynch
Director

Dermot Maguire
Director

Care Alliance Ireland

**Detailed Trading Income and Expenditure Account
and Expenses Schedule
for the year ended 31 December 2013**

	2013		2012	
	€	€	€	€
Incoming Resources				
HSE Grant Funding		23,976		25,238
Dept. of the Environment, Community & Local Government		42,390		45,000
Membership Fees		1,750		1,275
ToYAC Project		8,000		-
National Lottery/ Young Carers Seminar		-		3,800
Citizens Information Board		-		1,500
Carers Week		32,651		13,202
Other Income		4,050		76
		112,816		90,091
Resources Expended				
Wages and salaries	43,601		34,384	
Employer's PRSI contributions	4,087		3,696	
Staff pension costs	2,180		1,719	
Clerical Support	-		10,170	
Board Development & Governance	300		445	
Meetings	1,443		2,964	
Rent	5,665		5,665	
Insurance	782		1,033	
HR Partnership Programme	1,151		-	
Printing, postage and stationery	2,910		919	
Newsletters	1,526		750	
Seminars & Conferences	170		55	
Publications	2,925		881	
Telephone and fax	1,775		1,472	
Computer costs	1,443		2,360	
Unplanned Project Expenses	3,033		-	
ToYAC Project	2,229		-	
Carers Week	27,664		15,076	
National Lottery/ Young Carers Seminar	-		1,026	
Travelling and subsistence	963		-	
Research & Evaluation	1,600		1,800	
Consultancy	400		274	
Accountancy & Payroll fees	2,684		2,342	
Audit fees	2,768		1,300	
Bank charges	309		273	
Staff Development	435		1,185	
Sundry expenses	859		335	
Subscriptions	965		825	
Depreciation Computer Equipment	461		461	
Depreciation on Office Equipment	8		8	
		(114,336)		(91,418)
		(1,520)		(1,327)

Care Alliance Ireland

**Detailed Trading Income and Expenditure Account
and Expenses Schedule
for the year ended 31 December 2013**

	2013		2012	
	€	€	€	€
Bank deposit interest	<u>2,187</u>		<u>1,108</u>	
		2,187		1,108
Net surplus/(deficit) for the year		<u>667</u>		<u>(219)</u>