

Company Number: 407887
Charity Number: 16831
Charities Regulatory Authority Number: 20061470

Evangelical Alliance Ireland

(A company limited by guarantee, not having a share capital)

Report and Unaudited Financial Statements

for the year ended 31 December 2018

Evangelical Alliance Ireland
(A company limited by guarantee, not having a share capital)
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REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Clem Hegarty (Appointed 17 September 2018) Pat O'Sullivan Adekunle Daniel Richard Phillips (Resigned 9 May 2018) Emma Judith Lynch Ruth Garvey-Williams Thomas Brendan Healy (Resigned 9 May 2018) Sharan Kelly Chloe Hannan Mark Walsh
Company Secretary	Mark Walsh
Chief Executive Officer	Tony O'Connor
Charity Number	16831
Charities Regulatory Authority Number	20061470
Company Number	407887
Registered Office and Principal Address	Ulysses House 22/24 Foley Street Dublin 1
Accountants	David Ebbs & Co DAC Chartered Accountants 31 Westland Square Pearse Street Dublin 2
Bankers	AIB Bank Excise Walk Clarion Quay IFSC Dublin 1

Evangelical Alliance Ireland

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the year ended 31 December 2018.

Principal Activities

The principle activity of the Evangelical Alliance Ireland ("EAI") is to promote the Christian Faith through a charitable organisation. The vision is to see the Kingdom of God permeate every sphere of Irish society. This will be achieved by encouraging churches in their work, fostering unity and by being a catalyst to initiate activities that express the Kingdom of God.

The company is limited by guarantee not having a share capital.

Directors

The directors who served throughout the year, except as noted, were as follows:

Clem Hegarty (Appointed 17 September 2018)
Pat O'Sullivan
Adekunle Daniel
Richard Phillips (Resigned 9 May 2018)
Emma Judith Lynch
Ruth Garvey-Williams
Thomas Brendan Healy (Resigned 9 May 2018)
Sharan Kelly
Chloe Hannan
Mark Walsh

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

Objectives and Activities

The objectives of EAI are to Connect, Equip and Represent the evangelical movement in Ireland and to work to promote cohesiveness, build relationships and promote the Kingdom of God in Ireland. EAI engaged in a number of activities aimed at achieving these objectives including the following:

Achievements and Performance

Connecting: EAI worked to bring together those representing all aspects of the Irish Evangelical movement. This was done through regular regional meetings, ongoing communications, seminars, and newsletters.

Equipping: EAI continued to work to equip churches during 2018. Extensive meetings were held throughout the country in the run up to the referendum on abortion. Training seminars on evangelism were held, and a number of multi-church events were organised and were well supported. EAI continued to provide advice and guidance on multiple topics throughout the year.

Representing: EAI attended meetings of the Irish Council of Churches, the Inter Church Group and other bodies. We regularly made representations to government agencies and others on behalf of evangelical Churches and individuals on such topics as the introduction of new rules governing the granting of visas to Ministers of Religion and Religious Volunteers. Numerous media appearances were also made espousing an evangelical viewpoint on topics of interest.

Financial Review

The directors reviewed the financial position of EAI on a regular basis and are satisfied with the current position of EAI. Grant aid was obtained from Laing Trust and from the World Charitable Foundation (irl). The exemption from audit available to small enterprises was availed of for cost reasons and on the basis that a robust external quarterly financial oversight regime is in place.

Structure, Governance and Management

The Council of Reference met twice during the year and provided valuable insight and guidance. We continue to review the makeup of our Board on an ongoing basis.

Evangelical Alliance Ireland

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DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2018

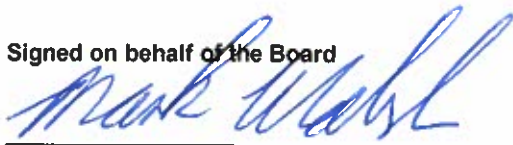
Principal Risks and Uncertainties

The company is dependent on the receipts of donations. The principal risk and uncertainties faced by the company are those relating to a small charity largely dependent on receipts of donations from a small number of donors. The company is exposed to liquidity and cash flow risks and monitors these risks through careful budgeting and cash flow forecasting.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Ulysses House, 22/24 Foley Street, Dublin 1.

Signed on behalf of the Board



Mark Walsh
Director

Date: 4/7/2019



Emma Judith Lynch
Director

Date: 4/7/2019

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DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

General responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

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 charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (effective January 2015) has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Directors' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes:

The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The directors confirm that they have made available to David Ebbs & Co DAC, Chartered Accountants, all the charity's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the charity for the year ended 31 December 2018.

Signed on behalf of the Board of Directors



Mark Walsh
Director

Date: 4/7/2019



Emma Judith Lynch
Director

Date: 4/7/2019

Evangelical Alliance Ireland

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF EVANGELICAL ALLIANCE IRELAND

I have examined the financial statements of the Trust for the year ended 31 December 2018, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein. The financial statements were not required to be audited in accordance with Part III of the Companies (Amendment)(No.2) Act 1999.

This report is made solely to the company directors, as a body, in accordance with Section 193 of the Companies Act 1990. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 Board of Directors, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

As explained more fully in the Statement of Directors' Responsibilities, the directors, who are also the trustees of the company, are responsible for the preparation of the Directors' Annual report and the financial statements in accordance with applicable law and Accounting Standards (UK and Ireland). The company directors consider an audit is not required for this year under Section 193 of the Companies Act 1990 but that an independent examination is required under that Act.

It is my responsibility to:

- examine the financial statements under Section 193 of the Companies Act 1990 and the Regulations thereunder;
- follow the procedures laid down by the regulatory authorities; and
- state the facts if it has come to my attention in the course of my examination work that any:
 - (i) material expenditure or action appears not to be in accordance with the company's trusts;
 - (ii) information or explanation I am entitled to under the Regulations has not been afforded to me;
 - (iii) information contained in the financial statements is materially inconsistent with the Directors' Annual report for the year.

Basis of independent examiner's report

My examination work was undertaken in accordance with the general directions given by the regulatory authorities. Such an examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from yourselves as the company directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination work, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare accounts which accord with the accounting records and are in accordance with the methods and principles set out in the Charities SORP and which comply with the Companies Acts 1963 to 1983 and 1990 to 2013 other than the requirement to give a true and fair view have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



DAVID EBBS & CO DAC

Chartered Accountants

31 Westland Square

Pearse Street

Dublin 2

Date: 4-7-2019

Evangelical Alliance Ireland

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 31 December 2018

	Unrestricted Funds 2018 €	Total 2018 €	Total 2017 €
Notes			
Incoming Resources			
Generated funds:			
Voluntary Income			
Tax refunds	3,723	3,723	3,647
Gifts and donations	23,400	23,400	26,430
Charitable activities:			
Book sales	6,185	6,185	6,448
Membership subscriptions	33,502	33,502	34,549
Seminars and events	10,536	10,536	2,148
Total incoming resources	77,346	77,346	73,222
Resources Expended			
Net Incoming Resources available for charitable application	77,346	77,346	73,222
Resources Expended on Charitable Activities			
Expenses	74,854	74,854	70,857
Total Resources Expended	74,854	74,854	70,857
Gross transfers between funds	-	-	-
Surplus/(deficit) for the year	2,492	2,492	2,365
Net movement in funds for the year	2,492	2,492	2,365
Reconciliation of funds			
Balances brought forward at 1 January 2018	25,265	25,265	22,900
Balances carried forward at 31 December 2018	27,757	27,757	25,265

Approved by the Board of Directors on 4/7/2019 and signed on its behalf by:


Mark Walsh
Director


Emma Judith Lynch
Director

Evangelical Alliance Ireland

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BALANCE SHEET

as at 31 December 2018

	Notes	2018 €	2017 €
Current Assets			
Debtors	3	8,921	5,385
Cash and cash equivalents		21,632	21,754
		<u>30,553</u>	<u>27,139</u>
Creditors: Amounts falling due within one year	4	<u>(2,796)</u>	<u>(1,874)</u>
Net Current Assets		<u>27,757</u>	<u>25,265</u>
Total Assets less Current Liabilities		<u>27,757</u>	<u>25,265</u>
Funds			
General fund (unrestricted)		27,757	25,265
Total funds	7	<u>27,757</u>	<u>25,265</u>

We, as Directors' of Evangelical Alliance Ireland, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,

(c) the members of the company have not served a notice on the company under s 334(1) in accordance with s.334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company.

Approved by the Board of Directors on 4.7.2015 and signed on its behalf by:


Mark Walsh
Director


Emma Judith Lyhen
Director

Evangelical Alliance Ireland
CASH FLOW STATEMENT

for the year ended 31 December 2018

	Notes	2018 €	2017 €
Cash flows from operating activities			
Net movement in funds		2,492	2,365
		<hr/>	<hr/>
		2,492	2,365
Movements in working capital:			
Movement in debtors		(3,536)	(261)
Movement in creditors		930	(940)
		<hr/>	<hr/>
Cash generated from operations		(114)	1,164
		<hr/>	<hr/>
Net increase in cash and cash equivalents		(114)	1,164
Cash and cash equivalents at 1 January 2018		21,679	20,515
		<hr/>	<hr/>
Cash and cash equivalents at 31 December 2018	9	21,565	21,679
		<hr/>	<hr/>

Evangelical Alliance Ireland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Chartered Accountants Ireland. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements.

Restricted funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the charitable company. Where any such wishes are not intended to be legally binding, they are taken into account and recognised in appropriate designated funds.

Unrestricted free reserves

Unrestricted funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the charitable company and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. All other income is accounted for on an accruals basis.

Resources Expended

All resources are accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

Taxation

No charge to current or deferred taxation arises as the charitable company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, CHY16831.

2. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the year was as follows:

	2018 Number	2017 Number
Employee	1	1
The staff costs comprise:		
	2018 €	2017 €
Wages and salaries	25,000	25,659
Social security costs	2,712	2,744
	<u>27,712</u>	<u>28,403</u>

Evangelical Alliance Ireland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

3.	DEBTORS	2018 €	2017 €		
	Trade debtors	3,606	1,262		
	Other debtors	4,816	4,000		
	Taxation and social security costs (Note 5)	375	-		
	Prepayments and accrued income	124	123		
		<u>8,921</u>	<u>5,385</u>		
4.	CREDITORS	2018	2017		
	Amounts falling due within one year	€	€		
	Bank overdrafts	67	75		
	Trade creditors	-	140		
	Taxation and social security costs (Note 5)	1,373	591		
	Accruals	1,356	1,068		
		<u>2,796</u>	<u>1,874</u>		
5.	TAXATION AND SOCIAL SECURITY	2018 €	2017 €		
	Debtors:				
	VAT	<u>375</u>	<u>-</u>		
	Creditors:				
	PAYE / PRSI	<u>1,373</u>	<u>591</u>		
6.	ANALYSIS OF NET ASSETS BY FUND				
		Current assets	Current liabilities	Total	
		€	€	€	
	Unrestricted income				
	Unrestricted	<u>30,111</u>	<u>(2,354)</u>	<u>27,757</u>	
		<u>30,111</u>	<u>(2,354)</u>	<u>27,757</u>	
7.	ANALYSIS OF MOVEMENTS ON FUNDS				
		Balance 1 January 2018 €	Incoming resources €	Resources expended €	Balance 31 December 2018 €
	Unrestricted income				
	Unrestricted	<u>25,265</u>	<u>77,346</u>	<u>(74,854)</u>	<u>27,757</u>
	Total funds	<u>25,265</u>	<u>77,346</u>	<u>74,854</u>	<u>27,757</u>

Evangelical Alliance Ireland

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

8. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

9. CASH AND CASH EQUIVALENTS

	2018 €	2017 €
Cash and bank balances	21,632	21,754
Bank overdrafts	(67)	(75)
	<u>21,565</u>	<u>21,679</u>

10. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the year-end.

11. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

4/7/2019

EVANGELICAL ALLIANCE IRELAND
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

Evangelical Alliance Ireland

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the year ended 31 December 2018

	2018 €	2017 €
Income		
Book sales	6,185	6,448
Tax refunds	3,723	3,647
Membership subscriptions	33,502	34,549
Gifts and donations	23,400	26,430
Seminars and events	10,536	2,148
	<u>77,346</u>	<u>73,222</u>
Expenses		
Wages and salaries	25,000	25,659
Social security costs	2,712	2,744
Seminars and events	11,919	2,787
Rent payable	-	400
Insurance	494	496
Printing, postage and stationery	3,691	7,941
Telephone	464	506
Computer costs	1,460	2,067
Motor expenses	473	213
Travelling and entertainment	1,014	103
Consultancy fees	25,000	25,000
Accountancy	1,354	1,066
Bank charges	473	482
General expenses	-	3
Subscriptions	800	1,390
	<u>74,854</u>	<u>70,857</u>
Net surplus	<u>2,492</u>	<u>2,365</u>