

Irish Development Education Association (IDEA) Limited
(A company limited by guarantee and not having a share capital)

Directors' Report and Financial Statements

for the year ended 31 March 2013

Irish Development Education Association (IDEA) Limited
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Financial Statements for the year ended 31 March 2013

Company Information

Directors	Mella Cusack (Chairperson) Patsy Toland Audrey Bryan Michael Doorly Susan Gallwey (Resigned 14/06/2012) Anne Garvey Mbemba Jabbi Margaret (Mags) Liddy Robert McCormack (Resigned 14/06/2012) Helena McNeill Jonathan Sheehan Ciaran Stewart (Treasurer) Ruth Doggett (Resigned 16/01/2013) Stephen McCloskey Aoife Titley Maria Barry (Resigned 14/06/2012) Aine Costigan (Resigned 14/06/2012) Joseph Clowry (Resigned 14/06/2012) Su-Ming Khoo (Appointed 14/06/2012) Joanne Malone (Appointed 14/06/2012) Dorothy Maduevesi (Appointed 14/06/2012) Caroline Murphy (Appointed 14/06/2012) Mary McCarthy (Appointed 14/06/2012) Aoife McTernan (Appointed 14/06/2012)
Secretary	Heidi Holden (Appointed 16/01/2013) Matthias Fiedler (Resigned 16/01/2013)
Company Number	435218
Registered Office	5 Merrion Row, Dublin 2.
Auditors	Malone Power & Company, Chartered Accountants, Registered Auditors, Marlborough House, 21 Marlborough Road, Donnybrook, Dublin 4.
Business Address	5 Merrion Row, Dublin 2.
Bankers	AIB Bank, 37 Upper O'Connell Street, Dublin 1.

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Financial Statements for the year ended 31 March 2013

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Irish Development Education Association (IDEA) Limited
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Directors' Report
for the year ended 31 March 2013

1. Audited Financial Statements

The Directors present herewith their report and the audited financial statements for the year ended 31 March 2013. In preparing these financial statements, the Directors have exercised the options available to a small sized private company under the Companies (Amendment) Act, 1986.

2. Principal Activity

The Irish Development Education Association (IDEA) is a national platform for organisations and individuals engaged in the provision, promotion and advancement of development education throughout the island of Ireland.

For IDEA, development education is an educational response and process aimed at increasing awareness and understanding of the shared development of our world. By engaging people critically in and with our increasingly interdependent world, development education aims to challenge global inequalities, and works towards creating a more just and sustainable future for our planet.

IDEA's vision is of a world based on global justice, solidarity, equality and sustainability. We see development education as an essential process that empowers people to create this world. IDEA's mission (overall aim) is to work with our members to promote, support and enhance development education throughout the island of Ireland. We will achieve this by:

- acting as a representative voice of Ireland's development education sector; and
- encouraging shared learning and improving standards of practice within the development education sector

Our Strategic Aims are:

- 1: To strengthen the capacity and professional development of the sector
- 2: To raise awareness of and make the case for development education
- 3: To create a more enabling policy environment for development education
- 4: To strengthen IDEA's capacity to work more effectively

3. IDEA's Key Activities in the last 12 months include

We delivered a nine month Irish Aid funded programme (Mar-Dec 2012): "Towards a stronger and more effective Development Education sector". An extensive consultation into the capacity needs of the Irish development education sector took place, alongside a continuation of IDEA's core programme of activities supporting all four of our Strategic Aims. This consultation process resulted in a clear plan that would be used as the foundation for a Strategic Priority Partnership between Irish Aid and IDEA.

In January 2013, we commenced the new 3 year Strategic Partnership with Irish Aid. The overall goal of our Capacity Development programme is to improve the quality and long-term impact of development education work in Ireland by strengthening the capacity of organisations and practitioners through strategic interventions that meet needs identified in six areas of Capacity Development:

- organisational management
- DE knowledge and skills
- networking and co-ordination
- quality and impact
- research and policy skills
- IDEA's organisational development

Summer 2012, we completed the Trócaire funded "Ad+DEd Value: Advocacy Plus Development Education for Global Learning". Twelve member organisations explored the role of advocacy to build their capacity to mobilise learners to act for global justice by learning from Popular Education movements in the Global South that have used education as a way of mobilising communities to act to improve their own lives.

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In January 2013 we began the Trócaire funded learning programme, "Advocacy and Policy Influencing: A Learning and Action Programme for Development Educators seeking global justice". This blended learning programme, using group, peer and individual learning, aims to give the 10 participants a thorough understanding of how to influence the policy making process in their own context to achieve policy change.

January 2013 saw the beginning of the EU funded DEEEP4 project. IDEA is part of the Management Group for DEEEP 4 which is a Europe-wide consortium of organisations engaged in Development Education. Activities include developing an online platform, supporting the DARE Forum, and developing a leadership programme for Development Education.

As of 31st March 2013, IDEA is staffed by a full-time Director, a part-time Capacity Development Officer, a part-time Communications and Outreach Officer and a part-time Administrator.

Key Achievements

IDEA delivered a comprehensive programme during 2012/13 including the following elements.

- Membership base grown from 84 members 12 months ago to 98 members today.
- Annual Conference, Climate Justice: A Development Education Response (77 attendees).
- Capacity Development for IDEA members and the DE sector in Ireland, activities included: Creatively Communicating Complex Ideas about Development workshop (53 participants), Working with Results-Based Approaches seminar (27 attendees), practical workshops on Results-Based Approaches (30 attendees), Webinar Series on Development as Shared Responsibility (53 participants).
- Awareness raising programme to increase public understanding of development education, including social media What is Development Education? campaign (1000+ facebook, 550+ twitter) and promotional event of What is DE? campaign (65 attendees).
- Strengthening development education networking in Ireland through fortnightly E-Circular to all members, bi-monthly Research Bulletins, strategy meetings for Community Sector (20 participants)and 8 Working / Task groups engaging 50% of IDEA's membership.

4. Governance

IDEA is committed to maintaining the highest standards of Corporate Governance and has determined that the organisation should comply with the principles offered in the Governance Code for Community, Voluntary and Charitable Organisations (as produced by the Corporate Governance Association of Ireland in association with The Wheel and other voluntary organisations).

IDEA is governed by a non-executive board (the National Council) who are drawn from IDEA's membership base of organisations and individuals involved in Development Education in the island of Ireland. National Council members bring a broad range of experience and skills to board deliberations.

There are clear distinctions between the role of the National Council and that of the Director, to whom day to day management of the organisation is delegated. Matters such as planning, policy and budgets are prepared by the Director for consideration and approval by the National Council.

5. Political Donations

There were no political contributions in 2012 and as a result, no disclosures are required under the Electoral Act, 1997.

6. Future Objectives

IDEA's 2013-2014 work plans build on the achievements of 2012-2013, the Partnership Agreement with Irish Aid and European partnership agreements.

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Directors' Report
for the year ended 31 March 2013

IDEA will continue delivering the 3 year Strategic Partnership with Irish Aid, focusing on improving the quality and long-term impact of development education work in Ireland by strengthening the capacity of organisations and practitioners through strategic interventions that meet needs identified in five areas of Capacity Development. IDEA will deliver Capacity Development for our members and the Irish Development Education sector in the following areas:

- organisational management
- DE knowledge and skills
- networking and co-ordination
- quality and impact
- research and policy skills

IDEA's organisational development will be strengthened through a focus on governance, organisational management systems and monitoring and evaluation.

IDEA will continue to be a representative voice for Development Education in Ireland nationally and at the European level. IDEA will work closely with our membership to raise awareness and make the case for Development Education, to build partnerships and strengthen the enabling environment for development education within Ireland and within Europe, through partnerships such as DEEEP4.

IDEA will coordinate the Challenging the Crisis project, delivered together with partners in 6 countries, with the objective of engaging EU citizens from highly indebted EU countries to understand the interdependences of local and global justice issues and to enable them to become active advocates on global justice issues; thereby anchoring development policies despite austerity measures at home. This project will develop a critical awareness amongst EU citizens and enable them to see European crises in a global and interdependent context, ensuring that any possible solutions have a distinctively global dimension with a focus on active citizenship. Through its youth-led "network of advocates for change" and other campaigning activities based on Development Education and Awareness Raising methodologies, this project also seeks to re-engage and empower European citizens to become agents of change.

7. Results

The results for the year are set out in the Income and Expenditure account on Page 7.

8. 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 the affairs of the company and of the surplus or deficit of the company 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;
- 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 to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2012. 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.

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

9. Reserves Policy

IDEA's reserve funds will be used to finance ongoing work of the Irish Development Education Association (IDEA) which is not covered by grants received from donors, while maintaining a prudent approach in the use of such resources. IDEA aspires to maintaining these reserves at a level equivalent to 3 months expenditure.

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Directors' Report
for the year ended 31 March 2013

10. Books of Account

The Directors are responsible for ensuring that proper books of account as outlined in section 202 of the Companies Act 1990, are kept by the company. The books of account are maintained by the Directors at Irish Development Education Association Limited, 5 Merrion Row, Dublin 2.

11. Auditors

The auditors, Malone Power & Company, Chartered Accountants and Registered Auditors, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

On behalf of the Board

Mella Cusack )
Ciaran Stewart ) Directors

5 Merrion Row,
Dublin 2.

14th May 2013

Malone Power & Company

Chartered Accountants
Registered Auditors

Marlborough House,
21 Marlborough Road,
Donnybrook,
Dublin 4.
Telephone : (01) 6684088
Fax : (01) 6684150
e-mail : info@malonepower.com

Independent Auditors' Report to the Members of Irish Development Education Association (IDEA) Limited

We have audited the financial statements on pages 7 to 12 of Irish Development Education Association (IDEA) Limited for the year ended 31 March 2013 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out on page 10.

Respective responsibilities of directors and auditors

As described on page 1, the company's directors are responsible for preparing the financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and 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 report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared in accordance with the Companies Acts, 1963 to 2012. We also report to you whether, in our opinion, proper books of account have been kept by the company; whether, at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the company and whether the information given in the Directors' report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's balance sheet and its Income and Expenditure account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the 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 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. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Malone Power & Company

Chartered Accountants
Registered Auditors

Marlborough House,
21 Marlborough Road,
Donnybrook,
Dublin 4.
Telephone : (01) 6684083
Fax : (01) 6684150
e-mail : info@malonepower.com

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 organisation's affairs as at the 31 March 2013 and of its deficit and cash flows for the year then ended and have been properly prepared in accordance with the Companies Acts, 1963 to 2012.

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 on pages 1 - 4 is consistent with the financial statements.

Malone Power & Company,
Chartered Accountants,
Registered Auditors.

Marlborough House,
21 Marlborough Road,
Donnybrook,
Dublin 4.

14 May 2013


Irish Development Education Association (IDEA) Limited
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Statement of Financial Activities
for the year ended 31 March 2013

	Notes	Continuing operations	
		2013	2012
		€	€
Income	2	219,969	205,525
Administrative expenses		(225,402)	(216,690)
Operating (deficit)	3	(5,433)	(11,165)
Investment income		1,043	1,441
Deficit on ordinary activities before taxation		(4,390)	(9,724)
Tax on profit on ordinary activities	5	(261)	(360)
Deficit on ordinary activities after taxation		(4,651)	(10,084)
Retained surplus brought forward		21,129	31,213
Retained surplus carried forward		16,478	21,129

There are no recognised gains or losses other than the surplus or deficit for the above year.

The financial statements were approved by the board on 14 May 2013 and signed on its behalf by :


Mella Cusack
Director


Ciaran Stewart
Director

The notes on pages 10 to 12 form part of the financial statements.

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Balance Sheet
as at 31 March 2013

	Notes	31st March, 2013		31st March, 2012	
		€	€	€	€
Current Assets					
Debtors	6	299		1,837	
Cash at bank and in hand		<u>225,790</u>		<u>25,861</u>	
		226,089		27,698	
Creditors: amounts falling due within one year					
	7	<u>209,611</u>		<u>6,569</u>	
Net Current Assets			<u>16,478</u>		<u>21,129</u>
Total Assets less Current Liabilities			<u>16,478</u>		<u>21,129</u>
Represented by:					
Accumulated surplus	9		<u>16,478</u>		<u>21,129</u>

The financial statements were approved by the Board on 14 May 2013 and signed on its behalf by :



Mella Cusack
Director



Claran Stewart
Director

The notes on pages 10 to 12 form part of the financial statements.

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Cash Flow Statement
for the year ended 31 March 2013

	Notes	2013 €	2012 €
Reconciliation of operating (deficit) to net cash inflow from operating activities			
Operating (deficit)		(5,433)	(11,165)
Decrease in debtors		1,538	(740)
Increase in creditors		203,013	(77,851)
Net cash inflow from operating activities		<u>199,118</u>	<u>(89,756)</u>
Cash Flow Statement			
Net cash inflow from operating activities		199,118	(89,756)
Returns on investments and servicing of finance	10	1,043	1,441
Taxation	10	(232)	(360)
Increase in cash in the year		<u>199,929</u>	<u>(88,675)</u>
Reconciliation of net cash flow to movement in net funds (Note 11)			
Increase in cash in the year		199,929	(88,675)
Net funds at 1 April 2012		25,861	114,536
Net funds at 31 March 2013		<u>225,790</u>	<u>25,861</u>

Irish Development Education Association (IDEA) Limited
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Notes to the Financial Statements
for the year ended 31 March 2013

1. Accounting Policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention. The company has consistently applied all relevant accounting standards.

1.2. Deferred Income

Income from Grants is recognised only when the related expenditure is incurred. The balance of the grant is deferred until the following year.

2. Irish Aid Grant Income

During the year ended 31st March 2013, Irish Aid approved a grant for the 9 months ended 31st December, 2012 in the sum of €164,000 and a grant for the 12 months ended 31st December, 2013 in the sum of €230,000. Both these amounts were received in full during the year ended 31st March, 2013. €183,069 of the grant relating to 2013 was included in deferred income as at 31st March, 2013. (See note 8)

	2013	2012
	€	€
3. (Deficit) for the year before taxation		
(Deficit) for the year before taxation is stated after charging:		
Directors' Emoluments:		
- As Directors	-	-
- For Management Services	-	-
	<u>-</u>	<u>-</u>
Auditors' remuneration	<u>6,314</u>	<u>4,613</u>

4. Employees

	2013	2012
	Number	Number
The average numbers of employees (including the directors) during the year were:		
Director	1	1
Programme Officer	2	2
Administrator	1	1
	<u>4</u>	<u>4</u>
Employment costs	2013	2012
	€	€
Wages and salaries	120,153	117,644
Social welfare costs	12,917	11,390
Pension costs	7,567	7,647
	<u>140,637</u>	<u>136,681</u>

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

5. Taxation	2013	2012
	€	€
Corporation Tax	261	360
	<u> </u>	<u> </u>
<p>No provision for corporation tax is necessary on operating income due to the granting by the Revenue Authorities of 'Mutuality of Trade', thereby exempting operating surpluses from corporation tax. A provision for corporation tax on deposit interest has been made at the rate of 25%.</p>		
6. Debtors	2013	2012
	€	€
Other debtors	100	100
Prepayments	199	1,737
	<u> </u>	<u> </u>
	299	1,837
	<u> </u>	<u> </u>
7. Creditors: amounts falling due within one year	2013	2012
	€	€
Deferred Income (Note 8)	188,809	1,688
Corporation tax	(52)	(29)
Other creditors	672	-
Accruals	20,182	4,910
	<u> </u>	<u> </u>
	209,611	6,569
	<u> </u>	<u> </u>
8. Deferred income	2013	2012
	€	€
Grants	188,809	1,688
	<u> </u>	<u> </u>

	Deferred Income as at 31 March 2012 (Dr)/Cr €	Grant received during 2012 / 2013 (Dr)/Cr €	Charge to income and expenditure 2012 / 2013 (Dr)/Cr €	Deferred Income as at 31 March 2013 (Dr)/Cr €
Trocaire	1,688	5,830	(1,778)	5,740
Irish Aid - 2012 (See note 2)	-	164,000	(164,000)	-
Irish Aid - 2013 (See note 2)	-	230,000	(46,931)	183,069
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,688	399,830	(212,709)	188,809
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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9.	Reconciliation of movements in accumulated surplus	2013	2012
		€	€
	At beginning of the year	21,129	31,213
	(Deficit) for the year	(4,651)	(10,084)
	At the end of the year	<u>16,478</u>	<u>21,129</u>

10.	Gross Cash Flows	2013	2012
		€	€
	Returns on investments and servicing of finance		
	Interest received - Gross (DIRT €313. 2012:€395)	<u>1,043</u>	<u>1,441</u>
	Taxation		
	Corporation tax paid	(261)	(360)
	Corporation tax repaid	29	-
		<u>(232)</u>	<u>(360)</u>

11.	Analysis of changes in net funds	Opening balance	Cash flows	Closing balance
		€	€	€
	Cash at bank and in hand	25,861	199,929	225,790
	Net funds	<u>25,861</u>	<u>199,929</u>	<u>225,790</u>

12. Approval of financial statements

The financial statements were approved by the Board on 14 May 2013.

