

Overall Certificate
For Financial Statements
Section 347 (2)(b), Companies Act 2014


Company Name: Immunisation 4 Life Company Limited by Guarantee

Company Number: 481858

Financial Year: 1 January 2019 to 31 December 2019

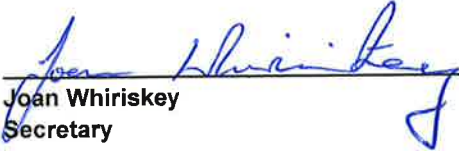
CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).



Maura Moran
Director

30 September 2020



Joan Whiskey
Secretary

30 September 2020



CAHILL & TRAUTT ACCOUNTANTS LIMITED

Immunisation 4 Life Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2019

Immunisation 4 Life Company Limited by Guarantee

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Immunisation 4 Life Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

| | |
|---|---|
| Directors | Maura Moran Carmel Whiskey Kevin Connolly |
| Company Secretary | Joan Whiskey |
| Company Number | 481858 |
| Charity Number | 19298 |
| Registered Office and Business Address | 35 Eallagh Headford Co Galway |
| Auditors | Cahill Trautt & Co Chartered Accountants and Registered Audit Firm Garden Street Ballina Co Mayo Republic of Ireland |
| Bankers | Bank of Ireland Church Street Athlone Co Westmeath |
| Solicitors | Blake & kenny Solicitors 2 St Francis Street Galway City Co Galway |

Immunisation 4 Life Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2019

The directors present their report and the audited financial statements for the financial year ended 31 December 2019.

Principal Activity and Review of the Business

The company is a not for profit organisation. The company raises money to assist in the administration of feeding programmes in countries overseas where there are medical emergencies. Immunisation 4 Life (i4life) help to achieve a sustainable and healthy future for children under five by reducing disease and malnutrition in low-resource countries and believes in the intervention in the areas of Education, immunisation, nutrition, child development and solar disinfection of water to prevent disease.

I4Life is a volunteering sending agency of Child Health and educational experts.

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

There has been no significant change in these activities during the financial year ended 31 December 2019.

Financial Results

The surplus for the financial year amounted to €13,958 (2018 - €12,316).

At the end of the financial year, the company has assets of €40,305 (2018 - €26,347) and liabilities of €669 (2018 - €669). The net assets of the company have increased by €13,958.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Maura Moran
Carmel Whiriskey
Kevin Connolly

The secretary who served throughout the financial year was Joan Whiriskey.

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

Future Developments

The company will continue to work to increase funding for Nutrition and Education programmes in the coming year.

Post Balance Sheet Events

In the first half of 2020, the outbreak of Covid-19 spread throughout Asia, Europe and Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of this virus.

Auditors

The auditors, Cahill Trautt & Co, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Principal Risks and Uncertainties

The effect of Covid-19 presents many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the members consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the members believe that the main risks associated with Covid-19 are as follows:

- the ability to continue to fundraise and receive donations in the current economy.
- the uncertainty of travel restrictions to and from Zambia.
- and the uncertainty of approval of Grant Aid.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Immunisation 4 Life Company Limited by Guarantee

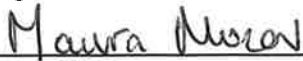
DIRECTORS' REPORT

for the financial year ended 31 December 2019

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 35 Eallagh, Headford, Co Galway.

Signed on behalf of the board



Maura Moran
Director

30 September 2020



Carmel Whiskey
Director

30 September 2020

Immunitation 4 Life Company Limited by Guarantee

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

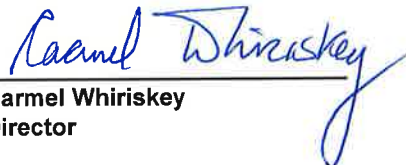
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Maura Moran
Maura Moran
Director

30 September 2020



Carmel Whiskey
Carmel Whiskey
Director

30 September 2020

INDEPENDENT AUDITOR'S REPORT

to the Members of Immunisation 4 Life Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Immunisation 4 Life Company Limited by Guarantee ('the company') for the financial year ended 31 December 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Immunisation 4 Life Company Limited by Guarantee

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). The description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.



Pauric Trautt
for and on behalf of
CAHILL TRAUTT & CO
Chartered Accountants and Registered Audit Firm
Garden Street
Ballina
Co Mayo
Republic of Ireland


30 September 2020

Immunisation 4 Life Company Limited by Guarantee INCOME AND EXPENDITURE ACCOUNT

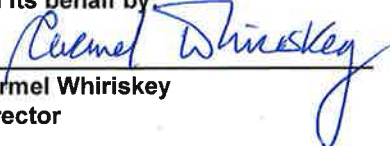
for the financial year ended 31 December 2019

| | Notes | 2019 € | 2018 € |
|--------------------------------|-------|-----------|-----------|
| Income | | 84,663 | 66,740 |
| Expenditure | | (70,705) | (54,424) |
| Surplus before tax | | 13,958 | 12,316 |
| Tax on surplus | | - | - |
| Surplus for the financial year | | 13,958 | 12,316 |
| Total comprehensive income | | 13,958 | 12,316 |

Approved by the board on 30 September 2020 and signed on its behalf by:



Maura Moran
Director



Carmel Whiskey
Director

Immunitation 4 Life Company Limited by Guarantee

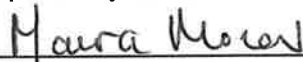
BALANCE SHEET

as at 31 December 2019

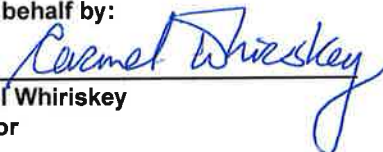
| | Notes | 2019 € | 2018 € |
|---|-------|----------------------|----------------------|
| Current Assets | | | |
| Cash and cash equivalents | | 40,305 | 26,347 |
| Creditors: Amounts falling due within one year | 5 | (669) | (669) |
| Net Current Assets | | <u>39,636</u> | <u>25,678</u> |
| Total Assets less Current Liabilities | | <u><u>39,636</u></u> | <u><u>25,678</u></u> |
| Reserves | | | |
| Income and expenditure account | | <u>39,636</u> | <u>25,678</u> |
| Equity attributable to owners of the company | | <u><u>39,636</u></u> | <u><u>25,678</u></u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 30 September 2020 and signed on its behalf by:



Maura Moran
Director



Carmel Whiriskey
Director

Immunisation 4 Life Company Limited by Guarantee

CASH FLOW STATEMENT

for the financial year ended 31 December 2019

| | Notes | 2019 € | 2018 € |
|--|-------|---------------|---------------|
| Cash flows from operating activities | | | |
| Surplus for the financial year | | 13,958 | 12,316 |
| | | <u>13,958</u> | <u>12,316</u> |
| Movements in working capital: | | | |
| Movement in creditors | | - | 59 |
| | | <u>13,958</u> | <u>12,375</u> |
| Cash generated from operations | | | |
| | | <u>13,958</u> | <u>12,375</u> |
| Net increase in cash and cash equivalents | | 13,958 | 12,375 |
| Cash and cash equivalents at beginning of financial year | | 26,347 | 13,972 |
| | | <u>26,347</u> | <u>13,972</u> |
| Cash and cash equivalents at end of financial year | 9 | <u>40,305</u> | <u>26,347</u> |

Immunitation 4 Life Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

1. GENERAL INFORMATION

Immunitation 4 Life Company Limited by Guarantee is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 35 Eallagh, Headford, Co Galway which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 31 December 2019 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Turnover comprises of monies received from fundraising, donations and aid grants.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The directors consider the accounting estimates and assumptions below to be its critical accounting judgements and estimates:

The members have the uncertainty of when they can travel again due to COVID-19 and provide their charitable functions in Zambia. The members are certain that they can continue as a going concern due to the fact that they have received a grant of €100,000 in 2020.

| 5. CREDITORS | 2019 | 2018 |
|-------------------------------------|------|------|
| Amounts falling due within one year | € | € |
| Accruals | 669 | 669 |

Immunitation 4 Life Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

6. STATUS

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 of 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 € 2.

7. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2019.

8. POST-BALANCE SHEET EVENTS

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

In response to the restrictions, the company is unable to travel or fundraise at this time. The members intend to recommence their activities when the restrictions are lifted and when it is safe for volunteers to travel and fundraise. Whilst the members believe that the effect will be negative on the company and the full effect of the events since the balance sheet are difficult to determine, the members are confident that the company will recommence activities once the period of restriction is lifted.

9. CASH AND CASH EQUIVALENTS

| | 2019 | 2018 |
|------------------------|---------------|---------------|
| | € | € |
| Cash and bank balances | <u>40,305</u> | <u>26,347</u> |

10. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 30 September 2020.

IMMUNISATION 4 LIFE COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Immunisation 4 Life Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2019

| | 2019 | 2018 |
|---------------------------------|----------------------|----------------------|
| | € | € |
| Income | | |
| Fundraising & Donations | 40,392 | 28,343 |
| Travel paid for by Volunteers | 12,654 | 8,397 |
| Grant Received | 31,617 | 30,000 |
| | <u>84,663</u> | <u>66,740</u> |
| Expenditure | | |
| Training/Meetings | 5,139 | - |
| Insurance | 4,217 | 2,458 |
| Advertising/Marketing | 212 | 308 |
| Telephone | 194 | 209 |
| Fundraising Costs | 5,956 | 9,986 |
| Health & Safety (Re Volunteers) | 6,599 | 10,014 |
| Flights Costs | 17,488 | 6,327 |
| Medical Costs | 7,142 | 2,366 |
| Legal and professional | 677 | - |
| Consumables & Equipment | 296 | 1,193 |
| Nutritional Programme | 21,925 | 20,720 |
| Bank charges | 252 | 182 |
| General expenses | 8 | 61 |
| Auditor's remuneration | 600 | 600 |
| | <u>70,705</u> | <u>54,424</u> |
| Net surplus | <u><u>13,958</u></u> | <u><u>12,316</u></u> |